public
accounts
2004-05

volume 3 — supplementary schedules and other statutory reporting requirements

Manitoba

for the year ended March 31, 2005

VOLUME 3

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INTRODUCTION TO THE PUBLIC ACCOUNTS OF MANITOBA

The Public Accounts of the Province of Manitoba are prepared by statutory requirement, in accordance with the Financial Administration Act, which is Chapter F55 of the Continuing Consolidation of the Statutes of Manitoba. The Public Accounts for the fiscal year ended March 31, 2005 consist of four volumes:

Volume 1

- This is included in the government's Annual Report
- Section 1 focuses on the entire reporting entity and includes the Summary Financial Statements of the government.
- Section 2 consists of the special purpose financial statements prepared for the Operating Fund. This section focuses on the government's stewardship over the assets and operations of central government. Performance is related to the legislative authorities provided by the annual appropriation of funds by the Legislature through the Estimates process.

Volume 2

- Contains the audited Schedule of Public Sector Compensation Payments of $50,000 or more as paid through the Consolidated Fund as well as those paid by Special Operating Agencies.
- Contains details of unaudited Consolidated Fund and Special Operating Agencies payments in excess of $5,000 to corporations, firms, individuals, other governments and government agencies.

Volume 3

- Contains the details of the Operating Fund Financial Statements.
- Contains the details of the Operating Fund borrowings and guarantees.
- Contains the details of the Operating Fund revenue and expense.
- Contains information provided under Statutory Requirement.
- Contains information concerning certain Operating Fund financial indicators.
- Contains glossary information.

These statements are all unaudited with the exception of the following:
- The Report of Amounts Paid to Members of the Assembly; and
- The Northern Affairs Fund

Volume 4

- Contains the audited financial statements of funds, organizations, agencies and enterprises included in the Government Reporting Entity.

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Section 1 – Details of Financial Statements
This section provides more detailed information with regard to items reported in the Statement of Financial Position.

Section 2 – Borrowings and Guarantees
This section provides more detailed information on the Operating Fund direct and guaranteed debt obligations at the fiscal year end.

Section 3 – Details of Operating Fund Revenue and Expense
This section provides more detailed information regarding the Operating Fund revenue and expense of the fiscal year.

Section 4 – Information Provided Under Statutory Requirement
This section provides information that is disclosed in accordance with statutory requirements.

Section 5 – Financial Indicators
This section provides information concerning certain financial indicators.

Section 6 – Glossary of Terms

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CASH AND CASH EQUIVALENTS

As at March 31, 2005

	2005 $	2004 $
CASH EQUIVALENTS-AT COST		
Bank of Montreal	125,000,000	73,913,640
Bank of Nova Scotia	7,001,371	39,151,780
Bay Street Class A	-	9,978,700
BC IMC Realty	5,000,000	-
Canada Housing Trust	184,234,418	9,133,004
Canada Wheat Baord	4,944,150	11,792,760
Canadian Imperial Bank of Commerce	9,941,200	117,184,392
Canadian Master Trust	19,945,600	19,947,100
Canadian Western Bank	5,000,000	5,000,000
Care Trust	29,829,060	27,938,690
CDP Financial	24,946,250	22,457,050
CHMC	-	13,007,383
CHMC MBS	-	5,882,293
CoRe Trust	22,943,650	5,786,370
Deutsche Bank	100,000,000	60,970,000
Economic Development Corporation	-	30,468,384
Financmente Quebec	9,579,829	9,861,767
Government of Canada Bonds	14,358,986	102,998,204
Government of Canada Treasury Bills	433,233,912	246,135,973
Health Sciences	-	1,068,488
HSBC Bank	64,126,336	58,665,430
Macro Trust	-	22,357,816
Merit Trust	29,924,400	23,444,350
National Bank of Canada	100,000,000	69,653,700
Prime Trust	28,649,961	19,953,000
Province of British Columbia Debentures	384,767	390,641
Province of Nova Scotia Debentures	-	11,798,634
Province of Ontario Debentures	62,091,151	83,265,857
Province of Quebec Debentures	29,379,553	20,690,788
Province of Saskatchewan Debentures	4,369,337	-
Public Schools Finance Board Promissory Notes	40,164,300	61,099,800
Pure Trust	4,083,026	29,131,998
Quebec Hydro	-	5,000,708
Rac Trust	-	8,792,960
Ridge Trust	29,900,700	29,939,850
Royal Bank of Canada	65,424,640	17,385,052
Carried Forward	1,454,456,598	1,274,246,564

	2005 $	2004 $
Brought Forward	1,454,456,598	1,274,246,564
Safe Trust	-	13,291,275
Star Trust	29,891,700	9,981,300
St. Boniface Hospital	-	1,073,152
Storm King Funding Trust	22,810,371	27,403,475
Toronto Dominion Bank	19,869,300	55,557,154
Toyota Credit	10,000,000	-
Zeus Trust	29,927,400	-
Other	69,339	74,946
TOTAL CASH EQUIVALENTS	1,567,024,708	1,381,627,866
BANK BALANCE (Overdraft)(Note 1)	(74,964,127)	(47,716,874)
TOTAL CASH EQUIVALENTS AND BANK BALANCE	1,492,060,581	1,333,910,992
Due to Provincial Sinking Funds Re: Uninvested Cash (Note 2)	(251,809,249)	(423,229,500)
Debt Retirement Fund	-	(41,723,396)
Trust Assets (Note 3)	(638,726,480)	(796,485,204)
Pension Assets Fund	(16,575)	(967,084)
CASH AND CASH EQUIVALENTS	601,508,277	71,505,808

NOTE 1: Order-in-Council 58/1994 authorizes the Minister of Finance to borrow money by the sale of promissory notes or by bank line of credit up to an aggregate amount not exceeding $500,000,000 at any one time.

NOTE 2: This amount represents uninvested Sinking Fund cash on deposit in the Government Bank Accounts and is thereby an amount that is owing to the Sinking Fund.

NOTE 3: This amount primarily represents surplus cash of Crown organizations, Government enterprises, fiduciary and other government related trusts on deposit with the Minister of Finance for investment but not specifically invested. Such deposits are pooled with other available funds of the Government for investment purposes and are accorded a market rate of interest.

NOTE 4: Province of Manitoba Treasury Bills and Bonds which the Province holds as an investment are not reflected in the Statement of Cash and Cash Equivalents but are offset against the Province of Manitoba related borrowings. For further information, please refer to the schedule of Borrowings.

AMOUNTS RECEIVABLE

As at March 31, 2005

	2005 $	2004 $
TAXATION REVENUE:		
Corporation Capital Tax	9,501,043	1,244,113
Corporation Income Tax	58,416,000	53,832,000
Environmental Protection Tax	249,521	244,981
Gasoline Tax	13,168,458	13,644,427
Health and Education Levy	26,808,455	23,622,345
Individual Income Tax	121,042,988	113,550,000
Insurance Corporation Tax	14,184,683	13,287,143
Motive Fuel Tax	8,113,767	7,458,066
Oil and Natural Gas Tax	148,833	108,826
Retail Sales Tax	118,632,970	108,761,033
Revenue Act, 1964 Part 1	7,535,146	6,968,612
Tobacco Tax	18,563,755	17,126,543
	396,365,619	359,848,089
GOVERNMENT OF CANADA AND OTHER GOVERNMENTS:		
Shared Cost Programs/Agreements		
Addictions Foundation of Manitoba	4,696,431	3,052,438
Agriculture Income Disaster Assistance Program	259,233	24,783
Airport Operation and Maintenance	335,357	335,357
BSE Surveillance Program	34,350	-
Canada Student Loan Act	470,000	940,000
Child Support Guidelines	1,271,100	618,800
Disaster Assistance	76,311,288	85,146,195
Federal Inspections	330	-
Flin Flon Agreement	46,230	46,230
Immigrant Settlement Services	-	6,500
Infrastructure Administration	203,042	183,306
Joint Emergency Planning Program	218,000	221,445
Labour Market Agreement Persons- Disabilities	1,050,971	-
Marcel Colomb Road	28,200	31,849
Migratory Waterfowl Program	200,200	-
Millenium Scholarship	7,923,163	7,338,170
National Safety	268,750	183,293
Native Courtworker	98,200	108,800
Northern Flood	36,357	8,361
Older Worker Pilot Project	43,362	44,950
Official Languages	10,235,000	9,201,300
Prairie Grain Roads Program	865,173	599,333
Promotion of Official Languages	376,550	468,000
Rabies Indemnity Program	688	904
Reconciliation	9	-
Red River Floodproofing	5,072,734	6,029,184
Red River Floodway	2,341,840	-
Refunds for Services	425,710	74,474
Sophonow Compensation - City of Winnipeg	-	1,081,404
South East Manitoba Child Development Study	68,761	68,761
Special Projects-Justice	602,857	489,183
Carried Forward	113,483,886	116,303,020

	2005 $	2004 $
Brought Forward	113,483,886	116,303,020
Strategic Highway Infrastructure	2,462,890	5,184,508
Wasagamack/St. Theresa	12,732	12,732
Winnipeg Inner Core Area Renewed Agreement	465,390	465,390
Winter Roads	4,045,161	2,923,365
Young Offenders Act	6,098,200	1,816,928
	126,568,259	126,705,943
Canada Health and Social Transfer	2,848,500	778,000
Municipal corporations	2,268,481	5,498,509
	131,685,240	132,982,452
INTEREST INCOME:		
Province of Manitoba Sinking Fund	24,948,961	48,158,481
Other Investments	5,014,855	9,035,311
	29,963,816	57,193,792
OTHER:		
Communities Economic Development Fund	423,394	345,089
Employee Purchase Plan	3,996	9,274
Falcon Lake Water Treatment Plant	-	334,949
Healthcare Sinking Funds	9,941,796	-
Linnet Graphics Ltd	212,747	212,747
Liquor Control Commission	19,687,345	9,655,749
MPIC Appeals Commission	398,791	203,183
Manitoba Crop Insurance Corporation	752,630	1,165,255
Manitoba Hydro-Electric Board	10,223,911	8,814,633
Manitoba Lotteries Corporation	3,038,167	3,419,089
Morris Macdonald School Division	639,887	1,044,777
Primary Health Care Transition Fund	59,131	59,131
Queen's Bench Suitors Trust	30,737	30,737
Regional Health Authorities	20,095,058	8,919,530
Social Allowance	13,494,600	13,494,600
Special Operating Agencies	8,801,891	3,131,800
Sundry Departmental Revenue	58,763,019	56,523,957
Taxation Audit	27,883	33,378
Sundry	71,816	111,371
	146,666,799	107,509,249
	704,681,474	657,533,582
Less: Valuation Allowance	93,567,386	99,051,482
TOTAL AMOUNTS RECEIVABLE	611,114,088	558,482,100

LOANS AND ADVANCES

As at March 31, 2005

Amount $	2004 Valuation Allowance $	Net $		Amount $	2005 Valuation Allowance $	Net $
			CROWN ORGANIZATIONS AND GOVERNMENT BUSINESS ENTERPRISES			
			Communities Economic Development Fund:			
13,223,876	2,325,207	10,898,669	Business Loan Program	11,731,301	2,019,479	9,711,822
13,079,554	2,698,855	10,380,699	Fisherman's Loan Program	13,373,657	2,785,517	10,588,140
200,000	-	200,000	Compensation for Victims of Crime	200,000	-	200,000
100,000	-	100,000	Le Centre Cultural Franco-Manitobain	100,000	-	100,000
4,500,000	-	4,500,000	Liquor Control Commission	4,500,000	-	4,500,000
373,388,155	39,405,582	333,982,573	Manitoba Agricultural Credit Corporation	364,476,526	41,595,031	322,881,495
122,407,462	43,912,079	78,495,383	Manitoba Development Corporation (Note 1)	118,787,837	47,891,022	70,896,815
2,150,000	-	2,150,000	Manitoba Floodway Expansion Authority Inc	97,013	-	97,013
336,739,456	247,035,177	89,704,279	Manitoba Housing and Renewal Corporation	328,654,130	245,528,063	83,126,067
6,492,818,367	-	6,492,818,367	Manitoba Hydro-Electric Board	6,547,535,310	-	6,547,535,310
173,076,000	-	173,076,000	Manitoba Lotteries Corporation	246,094,857	-	246,094,857
500,000	-	500,000	Manitoba Trade and Investment Corporation	500,000	-	500,000
3,122,521	-	3,122,521	Manitoba Water Services Board	2,795,623	-	2,795,623
25,109,915	-	25,109,915	Special Operating Agencies Financing Authority	27,637,198	-	27,637,198
2,000,000	-	2,000,000	University of Manitoba	77,000,000	-	77,000,000
250,000	250,000	-	Venture Manitoba Tours Ltd	250,000	250,000	-
250,000	-	250,000	Workers Compensation Board	250,000	-	250,000
7,562,915,306	335,626,900	7,227,288,406		7,743,983,452	340,069,112	7,403,914,340
7,562,915,306	335,626,900	7,227,288,406	carried forward	7,743,983,452	340,069,112	7,403,914,340

2004 Amount $	2004 Valuation Allowance $	2004 Net $		2005 Amount $	2005 Valuation Allowance $	2005 Net $
7,562,915,306	335,626,900	7,227,288,406	brought forward	7,743,983,452	340,069,112	7,403,914,340
			OTHER GOVERNMENTS			
			Advances to Employees and Others re:			
310,805	-	310,805	Travel and Other Expenses	256,535	-	256,535
			Energy Conservation/Insulation			
24,300	24,300	-	Loan Programs	8,631	8,631	-
8,348,224	-	8,348,224	Health and Social Services Agencies	8,678,619	-	8,678,619
19,500,000	2,570,504	16,929,496	Hudson Bay Mining and Smelting Co. Ltd.	17,500,000	1,781,043	15,718,957
3,450,000	3,450,000	-	Manitoba Potash Corporation	3,570,000	3,570,000	-
18,647,058	3,563,893	15,083,165	Manitoba Student Loans	22,007,377	4,814,976	17,192,401
170,000	-	170,000	Regional Employment Agencies	25,000	-	25,000
			Rural Economic Development			
3,037,792	901,074	2,136,718	Initiatives Program	3,091,792	863,194	2,228,598
819,341	-	819,341	Treaty Indian Fuel Tax	725,685	-	725,685
296,695	403,794	(107,099)	Venture Capital Program	292,405	292,405	-
149,226	-	149,226	Sundry	105,670	-	105,670
54,753,441	10,913,565	43,839,876		56,261,714	11,330,249	44,931,465
7,617,668,747	346,540,465	7,271,128,282	**TOTAL LOANS AND ADVANCES**	7,800,245,166	351,399,361	7,448,845,805
			Less: Sinking Funds Provided for Repayment of Applicable Debt			
728,495,765	-	728,495,765	Manitoba Hydro-Electric Board	579,081,247	-	579,081,247
2,013,424	-	2,013,424	University of Manitoba	2,073,352	-	2,073,352
730,509,189	-	730,509,189		581,154,599	-	581,154,599
6,887,159,558	346,540,465	6,540,619,093	Net Loans and Advances After Deduction of Sinking Funds	7,219,090,567	351,399,361	6,867,691,206

NOTE 1: Advances made to the Manitoba Development Corporation consisted of the following:

Loans and equity investments made under authority of Part II of the Manitoba Development Corporation Act:

3759326 Canada Limited	$ 4,428,000
4542844 Manitoba Ltd.	2,000,000
Acsion Industries Inc.	656,783
A. E. McKenzie Co. Inc.	2,285,714
Air Canada	2,350,000
Agri Tel Grain Ltd.	27,708
Apotex Fermentation Inc.	1,708,335
A T & T Transtech	2,000,000
Bristol Aerospace Ltd.	2,371,550
CentreStone Venture	399,000
Cormer Group Industries Inc.	2,750,000
Daycon Mechanical Systems Ltd.	1,078,000
EcoMatters Inc.	3,904
E.H.Price Limited	2,794,983
Ensis Growth Fund Inc.	300,000
3863620 Canada Limited	11,000,000
Friends of Elmwood Cemetery	75,000
Granite Internet Services Inc.	13,164
I-NetLink Incorporated	178,125
Inmetal North America Ltd.	691,891
Magellan Aerospace Ltd.	4,376,248
Manitoba Film & Sound Development Corporation	13,584
Manitoba Science & Technology Fund	1,623,539
Manufacturing Adaptation Program	2,491
Maple Leaf Distillers Inc.	820,455
MCF Capital Inc.	4,363,200
McLeod Harvest	250,000
Midwest Tele Mark International	60,000
Monarch Industries Ltd.	5,000,000
Motor Coach Industries Limited	8,203,980
NFIL Holdings Corp.	20,000,000
Northern Hemisphere Distribution Alliance	153,309
Palliser Furniture Ltd.	15,000,000
Renaissance Capital	3,000,000
Roastwell International Gourmet Foods Ltd.	250,000
SH Properties Ltd & Sprinhill Farms	3,000,000
Vision Capital Fund	9,271,741
Vita Health Products Inc.	1,309,158
Western Life Science	3,800,000
Winnipeg Football Club	1,177,975
	118,787,837

LONG-TERM INVESTMENTS

As at March 31, 2005

2004 Amount $	2004 Valuation Allowance $	2004 Net $		2005 Amount $	2005 Valuation Allowance $	2005 Net $
			SHARES AND DEBENTURES OF CROWN ORGANIZATIONS			
			Common Shares			
100	100	-	Leaf Rapids Town Properties Ltd.- 100 shares	100	100	-
1	-	1	Manitoba Development Corporation - 10 shares	1	-	1
7,500,000	7,055,223	444,777	Manitoba Hazardous Waste Management Corporation- 75,000 shares	7,500,000	7,055,223	444,777
1,370,718	1,370,718	-	Venture Manitoba Tours Ltd. - 3,643,500 shares	1,370,718	1,370,718	-
8,870,819	8,426,041	444,778		8,870,819	8,426,041	444,778
			Preferred Shares			
2,025,801	2,025,801	-	Leaf Rapids Town Properties Ltd.- 26,210, 8.15% dividend, non-cumulative redeemable	2,025,801	2,025,801	-
			Debentures			
1,498,577	1,498,577	-	Leaf Rapids Town Properties Ltd	1,498,577	1,498,577	-
12,395,197	11,950,419	444,778	Total Shares and Debentures of Crown Organizations	12,395,197	11,950,419	444,778
			OTHER INVESTMENTS AT COST			
			Common Shares			
1	-	1	Manitoba ARC Authority - 1 share	1	-	1
1	-	1	North Portage Development Corporation - 1 share	1	-	1
1	-	1	Inter Provincial Lottery Corporation - 1 share	1	-	1
5,000,000	5,000,000	-	Manitoba Potash Corporation - 490,000 shares	5,000,000	5,000,000	-
			Preferred Shares			
-	-	-	Rancher's Choice - 1 share	4,500,000	4,500,000	-
			Special Shares			
2,000,000	2,000,000	-	Crocus Investment Fund - 2,000,000 shares	2,000,000	2,000,000	-
			Profit Sharing Agreement			
10,711,986	10,711,986	-	Hudson Bay Mining and Smelting re: Ruttan Mine	10,711,986	10,711,986	-
17,711,989	17,711,986	3	Total Other Investments	22,211,989	22,211,986	3
30,107,186	29,662,405	444,781	**TOTAL LONG TERM INVESTMENTS**	34,607,186	34,162,405	444,781

CHANGES IN VALUATION ALLOWANCE

For the Year Ended March 31, 2005

	2005 $	2004 $
Balance, beginning of year	376,202,870	134,826,911
Increase (Decrease) in Valuation Allowance		
Communities Economic Development Fund:		
Business Loan Program	473,309	619,714
Fisherman's Loan Program	86,662	3,222
Elk Management Program	-	(1,730,280)
Energy Conservation/Insulation Loan Programs	(15,669)	(19,639)
Hudson Bay Mining and Smelting Co.Ltd	(789,461)	(844,573)
Manitoba Agricultural Credit Corporation	3,105,403	10,249,768
Manitoba Development Corporation	5,233,123	3,116,451
Manitoba Housing and Renewal Corporation	(1,507,114)	229,247,837
Manitoba Potash Corporation	120,000	125,000
Manitoba Student Loans	1,251,083	1,578,108
Rancher's Choice	4,500,000	-
Rural Economic Development Initiative Program	(37,880)	(74,278)
Venture Capital Program	(111,389)	38,503
	12,308,067	242,309,833
Write-Down(off) of Loans, Advances and Long-Term Investments		
Communities Economic Development Fund:		
Business Loan Program	779,037	586,226
Manitoba Agricultural Credit Corporation	915,954	347,648
Prairie Production Centre	1,254,180	-
	2,949,171	933,874
Balance, end of year	385,561,766	376,202,870

TRUST ASSETS

As at March 31, 2005

	2005 $	2004 $
SINKING FUNDS:		
Sinking Fund Investments held for Bonds issued by Crown Corporations, Agencies, Boards and Commissions:		
Manitoba Hydro-Electric Board	8,472,333	32,445,279
	8,472,333	32,445,279
FUNDS ON DEPOSIT FOR INVESTMENT:		
Manitoba Health:		
Long-term Investments	-	36,765,261
	-	36,765,261
Manitoba Public Insurance Corporation:		
55 School Board Trust	-	8,993,700
Bank of Montreal	2,995,740	2,995,740
BC Municipal Financing Authority	1,387,076	1,387,076
Broadway Credit Card Trust	4,000,000	4,000,000
Canada Housing Trust	27,746,654	22,891,832
Canada Mortgage and Housing Corporation	9,683,801	14,621,101
Canadian Imperial Bank of Commerce	4,987,200	-
CDP Financial	14,993,200	9,999,100
Centrestone	168,000	-
Cities, Villages, Towns and Rural Municipalities	58,798,022	40,378,792
Dauphin General Hospital	8,147,200	8,147,200
EM Advisors Inc	1	1
ENSIS Investment Ltd. Partnership	1,176,000	1,176,000
Equity Investments	298,252,288	246,366,728
Financement Quebec	25,000,000	25,000,000
Golden Credit Card Trust	4,000,000	4,000,000
Government of Canada Bonds	233,745,792	193,339,314
KFW	10,046,350	-
Manitoba Capital Fund Ltd	2,388,200	2,538,200
Manitoba Health Institutions	6,399,305	6,792,855
Merrill Lynch	9,009,405	9,009,405
Milit Air Inc	2,163,401	2,256,919
Newfoundland\Labrador Hydro Bonds	4,048,241	4,048,241
Newfoundland Municipal Financing Corporation Bonds	-	1,759,600
Ontario Hydro Bonds	22,699,092	30,897,823
OSBFC	7,979,280	7,979,280
Province of British Columbia Debentures	44,618,131	39,649,131
Province of Manitoba Debentures	196,544,228	141,648,618
Province of New Brunswick Debentures	43,413,994	43,413,994
Province of Newfoundland Debentures	13,363,306	13,363,306
Province of Nova Scotia Debentures	-	29,970,270
Province of Ontario Debentures	113,669,861	113,250,769
Carried Forward	1,171,423,768	1,029,874,995

	2005 $	2004 $
Brought Forward	1,171,423,768	1,029,874,995
Province of Prince Edward Island Debentures	8,810,494	8,810,494
Province of Quebec Debentures	44,216,330	18,275,600
Province of Saskatchewan Debentures	45,624,172	49,021,688
Quebec Hydro Bonds	3,127,720	3,127,720
Renaissance Capital	624,000	684,000
Rentenbank	22,149,511	-
RFG	1,020,821	-
Royal Bank of Canada	-	5,797,912
School Division Debentures	297,189,862	277,789,372
Toyota Credit Canada	15,003,360	-
Western Life Sciences Venture Fund	760,000	410,000
	1,609,950,038	1,393,791,781
Red River College	237,083	-
Miscellaneous Trust:		
Suitors' Money Act -		
Cash in Canadian Imperial Bank of Commerce	6,781,667	5,773,608
	1,625,441,121	1,468,775,929
CASH AND EQUIVALENTS	638,726,480	796,485,204
	2,264,167,601	2,265,261,133

ACCOUNTS PAYABLE, ACCRUED CHARGES, PROVISIONS AND DEFERRALS

As at March 31, 2005

	2005 $	2004 $
ACCOUNTS PAYABLE:		
Accounts payable	161,668,298	134,000,956
Community Colleges	50,250	53,245
Contractual Holdbacks	3,897,464	3,888,187
Courts - Fine Remittances	14,793,418	14,704,328
Debenture Coupons due, but not presented	115,228	115,228
Environmental Tire Levy	297,119	290,451
Flood Protection Agreement	1,209	1,209
Government of Canada -		
Goods and Services Tax	20,102	165,744
Income Tax Collection Agreement	22,069,177	21,543,178
Manitoba Development Corporation	269,458	269,458
Manitoba Savings Bonds matured, but not presented for payment	1,412,849	1,542,749
Manitoba Tax Credit Programs	126,842,200	122,569,000
Manitoba Tax on Net Income	3,421,500	3,421,500
Mining Tax Refund	14,804,855	13,642,820
One Tier Project	69	69
Payroll Tax Refund - Workforce 2000 Program	446,769	446,769
Province of Saskatchewan re: HBMS	2,481,500	2,765,100
Social Programs - Family Services and Health Programs	6,809,653	4,418,406
Taxation Refunds	10,424,192	2,843,213
Venture Manitoba Tours Ltd	1,259,762	1,468,790
Sundry	6,545,142	5,093,639
	377,630,214	333,244,039
ACCRUED CHARGES:		
Interest accrued on Provincial Debentures, Savings Bonds, Treasury Bills and Trust Funds, less amounts thereof payable by Crown Organizations or Other Entities	224,931,937	223,707,204
Other Accrued Liabilities:		
Access Program Student Bursaries	181,111	181,111
Canadian Agricutural Income Stabilization Program	65,709,857	52,287,000
Canadian Farm Income Program (formerly AIDA)	250,578	6,993,578
Communities Economic Development Fund	1,646,867	1,514,207
Community Access Program	-	7,174
Compensation for Victims of Crime	17,346,838	17,481,423
Crown Organizations - Vacation Liability	138,482,352	11,388,191
Disaster Assistance	886,000	3,076,136
Economic Development Partnership Agreement	256,510	5,036
Carried Forward	224,760,113	92,933,856

	2005 $	2004 $
Brought Forward	224,760,113	92,933,856
Elections Manitoba	14,802	14,802
Fairford First Nation	7,500,000	7,500,000
Flood Claims	14,713,058	14,713,058
Government Information Systems Management Organization (Man.) Inc. Costs	92,038	92,038
Hepatitis C Assistance	6,395,969	7,358,017
Infrastructure Works Program	1,973,056	857,502
Land Acquisition Claims	2,072,942	2,072,942
Long Term Disabilities	28,133,000	-
Louisiana-Pacific	-	200,000
Manfor Ltd. Divestiture	1,441,559	1,801,234
Manitoba Crop Insurance Corporation	398,126	1,042,485
Municipal Assistance Program	1,056,663	1,056,663
Native Refunds	4,412	4,412
Net Income Stabilization	636,439	1,799,000
Ruttan Mines Clean-up	5,000,000	5,000,000
Salaries and Benefits	97,071,028	95,500,943
Salaries and Benefits - Severance	225,420,942	117,213,285
Tripartite Land Assembly Program	2,939,457	2,939,457
VLT Grants Payable	4,055,101	120,101
Workers Compensation Board	7,343,495	226,519
Sundry	4,092,789	872,311
	635,114,989	353,318,625
PROVISION FOR FUTURE LOSSES ON GUARANTEES:		
Manitoba Business Start Program	400,901	400,901
Manitoba Grow Bonds	3,124,961	2,548,268
Manitoba Student Financial Assistance Program	2,540,608	3,402,274
Rural Entrepreneurial Assistance Program	933,977	967,446
Venture Manitoba Tours Ltd	9,250,001	8,150,001
Other	322,912	2,287,572
	16,573,360	17,756,462
DEFERRALS:		
Deferred Revenue		
Government of Canada - Advances re: Shared Cost Programs Not Yet Claimed	43,812,347	54,664,772
MTS Divestiture	5,396,369	9,730,691
Province of Manitoba - Securities	5,164,508	6,484,671
Vehicle Registration	42,082,624	34,065,551
Other	979,538	1,298,113
	97,435,386	106,243,798
	1,351,685,885	1,034,270,128

AMOUNTS HELD IN TRUST FOR INVESTMENT OR ADMINISTRATION

As at March 31, 2005

	2005 $	2004 $
GOVERNMENT BUSINESS ENTERPRISES		
SINKING FUNDS:		
Sinking Fund Contributions by Utilities and Others for own Direct Debt -		
Manitoba Hydro-Electric Board	8,472,333	32,445,279
	8,472,333	32,445,279
ON DEPOSIT FOR INVESTMENT:		
Leaf Rapids Town Properties Limited	661,020	1,040,632
Manitoba Product Stewardship Corporation	2,190,221	3,129,394
Manitoba Public Insurance Corporation	1,668,195,062	1,470,789,289
	1,671,046,303	1,474,959,315
ON DEPOSIT FOR ADMINISTRATION:		
Manitoba Public Insurance Corporation	362,194	222,408
CROWN ORGANIZATIONS		
ON DEPOSIT FOR INVESTMENT:		
Communities Economic Development Fund	10,496	24,377
Community Colleges -		
Assiniboine	3,708,027	2,868,544
University College of the North	3,791,762	3,900,896
Red River College	7,922,634	7,255,930
Bursary and Scholarship Fund	6,523,407	5,975,933
Student Building	824,240	1,734,878
Economic Innovation & Technology Council	91,823	-
Helen Betty Osborne Foundation	95,090	58,480
Manitoba Agricultural Credit Corporation	2,427,363	3,727,363
Manitoba Arts Council	270,740	316,238
Manitoba Centennial Centre Corporation	1,448,125	272,544
Foundation of the Future	52,139	53,516
Manitoba Crop Insurance Corporation	249,360,438	346,043,999
Manitoba Development Corporation	3,305,282	3,237,110
Manitoba Foundation	-	11
Manitoba Gaming Control Commission	2,908,094	434,168
Manitoba Habitat Heritage Corporation	323,146	50,000
Manitoba Housing and Renewal Corporation	63,097,766	73,937,020
Manitoba Trade and Investment Corporation	23,233,215	18,771,069
Public Schools Finance Board -		
Rosenort School	24,533	3,073
Special Operating Agencies Financing Authority -		
Civil Legal Services	220,360	220,198
Companies Office	1,335,919	1,826,270
Carried Forward	370,974,599	470,711,617

	2005 $	2004 $
Brought Forward	370,974,599	470,711,617
Food Development Centre	29,490	789,946
Industrial Technology Centre	587,731	805,515
Land Management Services	3,856	257,926
Manitoba Education, Research, and Learning Information Networks	357,806	576,448
Manitoba Securities Commission	3,265,885	4,200,539
Materials Distribution Agency	665,927	984,992
Office of the Fire Commissioner	2,613,039	2,896,896
Organization and Staff Development	377,237	286,907
Public Trustee	27,480,000	27,380,000
Property Registry	7,343,058	7,646,260
Vital Statistics	329,917	270,955
	414,028,545	516,808,001
ON DEPOSIT FOR ADMINISTRATION:		
Economic Innovation and Technology Council	90,955	280,028
Manitoba Agricultural Credit Corporation	4,848,754	9,756,903
Manitoba Crop Insurance Corporation	22,645,977	21,947,084
Manitoba Floodway Expansion Authority Inc	-	95,002
Manitoba Foundation	-	1
Manitoba Gaming Control Commission	129,159	2,149,398
Manitoba Health Services Insurance Plan	77,267,545	68,751,219
Manitoba Housing and Renewal Corporation -		
General	69,583	69,574
Mortgage Insurance Fund	829,386	812,102
Manitoba Trade and Investment Corporation	345,945	160,865
Manitoba Water Services Board	12,722	20,517
Public Schools Finance Board	-	11,566,011
Public Schools Finance Board -		
Capital Facilities Payroll	254,404	226,278
Special Operating Agencies Financing Authority -		
Civil Legal Services	595,718	456,071
Companies Office	282,560	336,669
Fleet Vehicles Agency	216,354	-
Industrial Technology Centre	741	1,994
Land Management Services	143,371	-
Manitoba Securities Commission	556,091	149,825
Materials Distribution Agency	-	54,108
MERLIN	33,866	71,002
Office of the Fire Commissioner	3,954,220	3,512,549
Organization and Staff Development	63,028	94,941
Public Trustee	10,919	14,081
Property Registry	867,017	555,459
Special Operating Agencies Financing Authority	9,116	4,925
Vital Statistics	115,211	76,589
	113,342,642	121,163,195

FIDUCIARY AND OTHER GOVERNMENT RELATED TRUSTS

ON DEPOSIT FOR INVESTMENT:		
Agencies Self Insurance	2,384,724	2,336,252
Agro Woodlot Program	26,920	153,162
Carried Forward	2,411,644	2,489,414

	2005 $	2004 $
Brought Forward	2,411,644	2,489,414
Canadian Heritage	59,211	91,490
Chief Electoral Officer	197	193
Civil Service Superannuation Fund - MTS	-	105,450
Cormorant Community Council	166,608	170,422
Critical Wildlife Habitat Program	58,470	89,202
Employee Charitable Donations	1,694,996	1,616,701
Friends of Elmwood Cemetery	259,000	250,000
Government Departments -		
Finance - Sundry Trust	38,119	37,458
Health -		
Dauphin	-	13,649,839
Fairview	-	6,099,513
General	-	7,743,395
St Boniface 2	-	16,463,537
St Boniface 3	-	15,787,014
Highways - Dealer Bonds	30,753	30,100
Justice - Civil Litigation Branch	1,414,275	1,351,267
Labour - Employment Standards	121,493	135,772
Green Banks Program	81,216	79,393
Hudson Bay Co. Archives	87,059	92,871
MAHCP Fund	6,219	6,040
MLA Pension Funds	130,564	116,580
Manitoba Developmental Centre	189,040	192,950
Manitoba Government Employee Union Fund	152,861	148,464
Manitoba Housing Authority	-	546,257
Noon Meal Program	196,359	134,506
Manitoba Milk Producers' Marketing Board	5,375,247	4,400,000
Manitoba Pork Council	-	1,800,000
Manitoba Opportunities Fund - Interest Acc	4,252,558	136,495
Mitigation Pierson WMA	40,455	-
Municipal Employees' Benefit Fund	10,133,312	9,477,837
Nelson House Community Council	56,103	74,807
Northern Communities	80,759	57,168
Norway House Community Council	251,408	294,151
Oak Hammock Marsh	66,175	-
Prairie Habitat Joint	81,396	-
Provincial Archives Bequests	37,379	34,640
Selkirk Mental Health Centre	90,000	90,000
Tire Stewardship Board	-	744,154
Treaty Land Entitlement - Timber Dues	44,091	42,580
Winnipeg Core Area Land Acquisition	188,988	2,497,995
	27,795,955	87,077,655
ON DEPOSIT FOR ADMINISTRATION:		
Agencies Self Insurance	9,500,391	8,136,625
Carried Forward	9,500,391	8,136,625

	2005 $	2004 $
Brought Forward	9,500,391	8,136,625
Amounts Collected on Behalf of Municipalities and Local Governments re Permits and Leases	1,731,930	1,685,630
Animal Industry - Livestock Dealers	32,000	12,000
Assiniboine Community College Renovations	178,239	178,239
Awards of Excellence Program	25,818	30,818
Brandon Chiller Project	84,279	84,279
Builders' Lien Act	362,355	221,158
Canada-Manitoba Fisheries Initiative	300,000	300,000
Canadian Heritage Centre	14,124	36,389
Churchill Regional Health Authority	264,280	266,991
Community Connections	156,031	188,449
Conferences and Seminars	246,722	110,639
Consumer Protection Act	187,437	162,992
Contractural Holdbacks	1,756,008	1,702,530
Cooperative Parks Promotion	16,933	4,213
Copyright Fees	259,367	252,709
Crime Prevention Awards	11,052	10,949
Crocus Fund Bonds	600	600
Dealer's Bond	71,605	74,176
Donations -		
Falcon Lake Ambulance	5,204	3,804
Manitoba School for the Deaf	95,195	100,562
Parks - Special Events	302	302
Employee Charitable Donations	3,603	41,482
EST Education / Aware Sponsor	5,000	-
FDC Project #106044	60,396	28,442
Floodproofing - Sale of Buildings	35,330	35,330
Forfeited Property Sharing	15,694	62,845
Gates Library Initiative	1,902	5,673
Guarantee Deposits	2,787,409	2,112,379
HBC Archives	1,491	3,654
Highways Tender Deposits	4,923	24,387
Highway Traffic Act	8,000	8,000
International Projects	49,583	80,137
IRP - Canadian Funds	-	5,154,125
IRP - USD Funds	96,199	2,645,926
Justice Contingent	59,392	5,378
Judges' Parking	15,107	11,577
Land Sat TM Imagery Update	218,250	185,703
Litehouses CEF	15,000	-
M R E M Suspense Account	45,218	42,236
Manitoba 2000 FAS Conference	636,984	62,356
Manitoba Health Authority Ambulance Service	32,245	26,615
Manitoba Jobs Fund	23,201	22,572
Manitoba Lotteries Corporation	26,474	26,474
Manitoba Managers' Network	-	9,145
Manitoba Potash Corporation	215	5,783
Manitoba Tree Improvement Co-op	10,570	12,219
Migratory Waterfowl Permits and Stamps	34,525	101,296
Minister of Rural Development	972,008	1,246,306
National Forest Inventory	106,189	106,189
NCB Evaluation	34,378	55,251
Nunavet Mental Health Program	993,477	566,932
Office of the Provincial Auditor	5,041	5,041
Carried Forward	21,597,676	26,257,507

	2005 $	2004 $
Brought Forward	21,597,676	26,257,507
Place of Honour Publication	18,817	18,817
Private Dragging and Snowplowing	146	146
Program Partnership - MAF	2,771	10,961
PVS - Act Surety Claims	15,000	60
Royalties - Geocomp Sales	7,263	5,913
Rural Forum	38,652	3,779
Security Deposit Compensation Fund	48,864	52,753
Seed Potato Program - MAF	173,891	173,891
Single Application for Vehicle Registration	781	781
Status of Women	4,166	4,992
Stop the Violence Seminar	390	2,194
Suitors' Money Act	6,781,667	5,773,608
Sundry	10,501	53,438
Training Completion Fund	319,545	157,561
Treaty Land Entitlement - Timber Dues	2,955	2,955
Veterinary Services - Recruitment Fund	12,730	7,673
Winnipeg Folk Festivial	11,850	-
WCFS Internally Restricted Funds	27,965	14,251
Western Canadian Institutute	44,000	44,000
	29,119,630	32,585,280
	2,264,167,601	2,265,261,133

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STATEMENT OF VALUATION AND PURPOSE OF DIRECT AND GUARANTEED DEBT OUTSTANDING

As at March 31, 2005
($ thousands)

	Canadian Dollar Valuation (Note 1) March 31/05	Canadian Dollar Valuation (Note 1) March 31/04	Increase (Decrease) March 31/05 over March 31/04
Direct Debt Payable in:			
Canadian Dollars	14,162,084	13,120,739	1,041,345
Issues Hedged to Canadian Dollars	2,946,914	3,210,936	(264,022)
U.S. Dollars	2,056,320	2,227,850	(171,530)
Issues Hedged to U.S. Dollars	884,160	957,913	(73,753)
Total Direct Debt	20,049,478	19,517,438	532,040
Guaranteed Debt Payable in:			
Canadian Dollars	660,075	910,083	(250,008)
U.S. Dollars	-	12,450	(12,450)
Total Guaranteed Debt	660,075	922,533	(262,458)
Total Direct and Guaranteed Debt (Note 2)	20,709,553	20,439,971	269,582
Less: Sinking Fund Investments	4,561,149	4,580,312	(19,163)
Less: Debt Retirement Fund	-	180,325	(180,325)
Net Direct and Guaranteed Debt	16,148,404	15,679,334	469,070

NOTE 1: The Canadian Dollar Valuation is calculated using the foreign currency exchange rates in effect at March 31, 2005 and March 31, 2004. As at March 31, 2005, the U.S. dollar exchange rate was $1.2096 (2004 - $1.3105).

NOTE 2: The above debt was issued for the following purposes:

	March 31, 2005 (in thousands)	March 31, 2004 (in thousands)
General Government Programs		
The Manitoba Hydro-Electric Board	6,594,139	6,545,810
Capital Investment	6,615,015	6,648,603
Manitoba Hospital Facilities	363,519	321,284
Government Enterprises and Other	738,761	499,000
Other	496,514	477,642
	1,340,456	1,186,995
	16,148,404	15,679,334

STATEMENT OF DIRECT AND GUARANTEED DEBT

As at March 31, 2005
($ thousands)

March 31, 2004				March 31, 2005		
Manitoba Hydro-Electric Board $	Other $	Total $		Manitoba Hydro-Electric Board $	Other $	Total $
			DIRECT DEBT			
6,492,817	13,024,621	19,517,438	Outstanding	6,547,536	13,501,942	20,049,478
-	1,795,515	1,795,515	Less: Provincial debt held as investments	-	1,863,069	1,863,069
-	21,661	21,661	Less: Unamortized debt issue costs	-	22,151	22,151
6,492,817	11,207,445	17,700,262		6,547,536	11,616,722	18,164,258
728,495	2,218,358	2,946,853	Less: Sinking Funds	579,081	3,974,178	4,553,259
5,764,322	8,989,087	14,753,409	Net Direct Debt	5,968,455	7,642,544	13,610,999
			GUARANTEED DEBT			
914,498	8,035	922,533	Outstanding	654,450	5,625	660,075
30,217	-	30,217	Less: Sinking Funds	7,890	-	7,890
884,281	8,035	892,316	Net Guaranteed Debt	646,560	5,625	652,185
			TOTAL DIRECT AND GUARANTEED DEBT			
7,407,315	13,032,656	20,439,971	Outstanding	7,201,986	13,507,567	20,709,553
758,712	2,218,358	2,977,070	Less: Sinking Funds	586,971	3,974,178	4,561,149
6,648,603	10,814,298	17,462,901	Net Direct and Guaranteed Debt	6,615,015	9,533,389	16,148,404
-	1,795,515	1,795,515	Less: Provincial debt held as investments	-	1,863,069	1,863,069
-	21,661	21,661	Less: Unamortized debt issue costs	-	22,151	22,151
6,648,603	8,997,122	15,645,725		6,615,015	7,648,169	14,263,184

GUARANTEES

As at March 31, 2005

The Province has been authorized to guarantee the following promissory notes, loans, bank lines of credit, mortgages and other securities:

Purpose	Guarantee Authorized	Principal Amount Outstanding Under Guarantee As at March 3, 2005
Assiniboine Community College	1,500,000	-
Canada Mortgage and Housing Corporate Mortgages (Elderly Persons Housing Act)	467,061	467,061
Keewatin Community College	1,500,000	-
Manitoba Business Start Program	5,000,000	1,050,000
Manitoba Film Guarantee Program	480,000	80,000
Manitoba Opera Association Inc. (Note)	285,000	186,500
Manitoba Opportunities Fund Ltd	68,500,000	38,618,836
Manitoba Student Financial Assistance Program	20,000,000	8,151,252
Red River College	5,000,000	-
Rural Entrepreneur Assistance Program	14,946,946	3,550,239
Rural Municipality of Richot	1,035,000	627,546
The Manitoba Housing and Renewal Corporation	2,000,000	-
Venture Manitoba Tours Ltd	9,603,000	9,250,000
	130,317,007	61,981,434
Securities Guaranteed by the Province -		
The Manitoba Hydro-Electric Board	654,450,087	
Manitoba Grow Bonds	5,624,800	660,074,887
		722,056,321
Less: Sinking Funds		7,890,388
		714,165,933

Note: The Manitoba Development Corporation is administering these guarantees for the Province.

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STATEMENT OF REVENUE

For the Year Ended March 31, 2005

Actual 2003-2004 $	Actual 2004-2005 $	Increase (Decrease) $		2004-2005 Refunds $	2004-2005 Actual $	2004-2005 Estimated $	Variance $
			TAXATION				
			Finance:				
			Canada-Manitoba Income Tax Collection Agreement				
1,720,369,744	1,787,271,812	66,902,068	Individual Income Tax	-	1,787,271,812	1,788,250,000	(978,188)
289,104,529	374,178,912	85,074,383	Corporation Income Tax	-	374,178,912	313,000,000	61,178,912
139,049,112	165,850,574	26,801,462	Corporation Capital Tax	8,265,403	165,850,574	153,500,000	12,350,574
161,856,416	154,087,468	(7,768,948)	Gasoline Tax	6,770,248	154,087,468	157,700,201	(3,612,733)
56,564,378	57,813,967	1,249,589	Insurance Corporations Tax	20	57,813,967	52,500,000	5,313,967
18,304,482	23,428,482	5,124,000	Land Transfer Tax	45,895	23,428,482	21,000,000	2,428,482
267,816,680	287,019,541	19,202,861	Levy for Health and Education	865,512	287,019,541	280,800,000	6,219,541
7,948	114,490	106,542	Succession Duty and Gift Tax	-	114,490	-	114,490
71,340	71,020	(320)	Mining Claim Lease Tax	-	71,020	72,000	(980)
21,895,001	40,826,218	18,931,217	Mining Tax	-	40,826,218	57,230,000	(16,403,782)
71,308,159	80,780,886	9,472,727	Motive Fuel Tax	16,187,948	80,780,886	77,600,049	3,180,837
1,071,203,613	1,130,213,102	59,009,489	Retail Sales Tax	10,774,469	1,130,213,102	1,159,083,745	(28,870,643)
71,195,950	74,360,356	3,164,406	Revenue Act, 1964, Part I	460,442	74,360,356	73,400,580	959,776
190,303,449	203,469,448	13,165,999	Tobacco Tax	19,001,521	203,469,448	203,703,968	(234,520)
3,237,548	3,247,016	9,468	Environmental Protection Tax	-	3,247,016	3,200,000	47,016
			Industry, Economic Development and Mines:				
2,785,838	3,195,022	409,184	Oil and Natural Gas Tax	-	3,195,022	2,276,600	918,422
4,085,074,187	4,385,928,314	300,854,127	**TOTAL REVENUE FROM TAXATION**	62,371,458	4,385,928,314	4,343,317,143	42,611,171

Actual 2003-2004 $	Actual 2004-2005 $	Increase (Decrease) $		2004-2005 Refunds $	2004-2005 Actual $	2004-2005 Estimated $	Variance $
			OTHER REVENUE:				
			LEGISLATIVE ASSEMBLY:				
351,705	322,096	(29,609)	Auditor General's Office Fees	265	322,096	320,000	2,096
17,024	3,223	(13,801)	Sundry	-	3,223	12,000	(8,777)
			EXECUTIVE COUNCIL:				
598	12,068	11,470	Sundry	-	12,068	200	11,868
			ABORIGINAL AND NORTHERN AFFAIRS:				
55,943	95,980	40,037	Sundry	-	95,980	72,000	23,980
			ADVANCED EDUCATION AND TRAINING:				
328,798	385,052	56,254	Fees	-	385,052	322,500	62,552
186,688	316,193	129,505	Sundry	-	316,193	1,102,000	(785,807)
			AGRICULTURE, FOOD AND RURAL INITIATIVES:				
2,461,796	2,604,435	142,639	Fees	2,900	2,604,435	2,462,700	141,735
70,268	91,635	21,367	Sundry	-	91,635	51,700	39,935
			CIVIL SERVICE COMMISSION:				
147,309	145,473	(1,836)	Sundry	-	145,473	141,200	4,273
			CONSERVATION:				
-	199,924	199,924	Clean Environment Commission Cost Recovery	-	199,924	284,700	(84,776)
390,574	341,425	(49,149)	Environment Fees and Sundry	-	341,425	495,200	(153,775)
6,428,132	7,990,243	1,562,111	Forestry Fees and Sundry	8,061	7,990,243	8,179,800	(189,557)
1,819,998	2,552,036	732,038	Land Information Sales and Fees	11,906	2,552,036	2,096,800	455,236
6,006,670	6,686,049	679,379	Licence Sales by Vendor	163,742	6,686,049	6,936,015	(249,966)
10,237,724	10,221,215	(16,509)	Park Fees	7,355	10,221,215	10,069,826	151,389
4,509,384	2,392,087	(2,117,297)	Regional Operations Fees and Cost Recovery	2,785	2,392,087	1,132,400	1,259,687
54,115	96,502	42,387	Wildlife Sundry	340	96,502	74,000	22,502
299,003	222,038	(76,965)	Sundry	2,202	222,038	323,300	(101,262)

			CULTURE, HERITAGE AND TOURISM:				
745,200	831,500	86,300	Hudson's Bay History Foundation	-	831,500	815,500	16,000
207,803	237,608	29,805	Information Resources Fees	1,700	237,608	231,700	5,908
348,617	345,911	(2,706)	Manitoba Film Classification Board Fees	75	345,911	483,300	(137,389)
118,714	125,710	6,996	Provincial Archives Fees	471	125,710	125,100	610
357,989	356,788	(1,201)	Statutory Publications Fees	340	356,788	388,800	(32,012)
313,145	500,631	187,486	Sundry	8,252	500,631	322,900	177,731
			EDUCATION, CITIZENSHIP AND YOUTH:				
719,637	647,862	(71,775)	Fees	-	647,862	844,200	(196,338)
348,168	380,806	32,638	Sundry	-	380,806	369,600	11,206
			ENERGY, SCIENCE AND TECHNOLOGY:				
28,492	3,005,916	2,977,424	Sundry	-	3,005,916	14,800	2,991,116
			FAMILY SERVICES AND HOUSING:				
8,284,618	8,739,893	455,275	Children's Special Allowance Recoveries	200	8,739,893	5,300,000	3,439,893
-	804,216	804,216	Cost Recovery from Municipalities	136,730	804,216	1,378,400	(574,184)
7,657,406	7,818,014	160,608	Income Assistance Recoveries	-	7,818,014	7,020,000	798,014
209,840	209,840	-	Levy for Local Government Welfare Purposes in Unorganized Territory	-	209,840	210,000	(160)
1,152,550	1,540,757	388,207	Sundry	50	1,540,757	1,456,600	84,157
			FINANCE:				
720,126	902,907	182,781	Automobile Injury Appeals Commission Cost Recovery	-	902,907	1,227,000	(324,093)
-	152,475	152,475	Claimant Advisor Office Cost Recovery	-	152,475	468,300	(315,825)
1,503,813	1,675,916	172,103	Consumer Affairs Fees	8,243	1,675,916	1,628,100	47,816
807,374	966,721	159,347	Insurance Act Fees	598	966,721	927,700	39,021
1,355,868	1,330,329	(25,539)	Public Utilities Board Cost Recovery	-	1,330,329	1,373,000	(42,671)
19,777,431	18,164,323	(1,613,108)	Refunds of Prior Year's Expenses	29,474	18,164,323	11,000,000	7,164,323
244,820	208,088	(36,732)	Trust and Loan Fees	-	208,088	265,000	(56,912)
838,476	1,848,416	1,009,940	Sundry	-	1,848,416	1,742,200	106,216
					-		
			HEALTH:				
3,338,937	4,125,380	786,443	Sundry	1,653	4,125,380	3,191,900	933,480
			INDUSTRY, ECONOMIC DEVELOPMENT AND MINES:				
2,629,474	2,283,932	(345,542)	Minerals Royalties and Fees	18,206	2,283,932	2,478,500	(194,568)
2,990,249	4,780,861	1,790,612	Petroleum Royalties and Fees	3,289	4,780,861	2,952,500	1,828,361
98,213	60,860	(37,353)	Sundry	-	60,860	189,000	(128,140)
88,162,689	96,723,334	8,560,645	carried forward	408,837	96,723,334	80,480,441	16,242,893

Actual 2003-2004 $	Actual 2004-2005 $	Increase (Decrease) $		2004-2005 Refunds $	2004-2005 Actual $	2004-2005 Estimated $	Variance $
88,162,689	96,723,334	8,560,645	brought forward	408,837	96,723,334	80,480,441	16,242,893
			INTERGOVERNMENTAL AFFAIRS AND TRADE:				
6,905,228	7,498,679	593,451	Cost Recovery from Municipalities	100	7,498,679	7,907,400	(408,721)
-	20,640	20,640	Cost Recovery from New Brunswick	-	20,640	22,800	(2,160)
496,914	547,648	50,734	Fees	41,596	547,648	542,700	4,948
106,067	77,308	(28,759)	Sundry	-	77,308	76,800	508
			JUSTICE:				
491,625	477,850	(13,775)	Cost Recovery from City of Winnipeg	-	477,850	501,400	(23,550)
2,348,777	2,371,107	22,330	Cost Recovery from Municipalities	-	2,371,107	2,374,400	(3,293)
3,116,201	2,832,448	(283,753)	Cost Recovery from Victims Assistance Trust Fund	-	2,832,448	2,915,200	(82,752)
6,481	48,241	41,760	Escheats to the Crown	13,640	48,241	50,000	(1,759)
12,808,754	17,420,060	4,611,306	Fines and Costs	-	17,420,060	21,429,800	(4,009,740)
5,730,034	5,795,034	65,000	Law Fees	5,116	5,795,034	5,990,100	(195,066)
1,484,535	1,569,127	84,592	Sundry	26,276	1,569,127	1,496,000	73,127
			LABOUR AND IMMIGRATION:				
6,355,000	6,674,852	319,852	Cost Recovery from Workers' Compensation Board	-	6,674,852	6,700,000	(25,148)
3,547,994	4,117,462	569,468	Fees	8,475	4,117,462	3,965,900	151,562
76,164	62,071	(14,093)	Sundry	42	62,071	75,000	(12,929)
			TRANSPORTATION AND GOVERNMENT SERVICES:				
74,138,815	84,646,859	10,508,044	Automobile and Motor Carrier Licences and Fees	27,014	84,646,859	85,853,000	(1,206,141)
1,397,994	1,718,101	320,107	Cost Recovery from Municipalities and Other Third Parties	1,736	1,718,101	1,500,000	218,101
14,588,164	18,840,138	4,251,974	Drivers' Licences	191,965	18,840,138	17,916,100	924,038
77,320	80,820	3,500	Licence Suspension Appeal Board Fees	8,470	80,820	100,000	(19,180)
1,416,532	1,416,982	450	Rentals from Various Government Properties	375	1,416,982	1,396,400	20,582
214,733	212,027	(2,706)	Taxicab Licences and Fees	85	212,027	200,000	12,027
1,354,170	2,157,436	803,266	Sundry	899	2,157,436	1,622,100	535,336
					-		

			WATER STEWARDSHIP:				
859,827	730,530	(129,297)	Cost Recovery from Municipalities	-	730,530	975,000	(244,470)
-	-	-	Drinking Water Fees	-	-	101,800	(101,800)
313,901	307,607	(6,294)	Fisheries Fees and Sundry	253	307,607	313,000	(5,393)
-	-	-	1997 Floodproofing Program	-	-	90,600	(90,600)
65,208,035	104,713,203	39,505,168	Water Power Rentals	-	104,713,203	100,000,000	4,713,203
412,809	172,707	(240,102)	Water Resources Sundry	1,600	172,707	592,800	(420,093)
			EMERGENCY EXPENDITURES:				
120,103	(4,059)	(124,162)	Sundry	-	(4,059)	25,000	(29,059)
			CROWN CORPORATIONS:				
235,419,089	273,038,167	37,619,078	Manitoba Lotteries Corporations	-	273,038,167	232,000,000	41,038,167
174,355,749	184,982,976	10,627,227	Liquor Control Commission	-	184,982,976	187,000,000	(2,017,024)
			Special Operating Agencies				
200,000	200,000	-	Civil Legal Services	-	200,000	200,000	-
800,000	1,700,000	900,000	Companies Office	-	1,700,000	1,500,000	200,000
1,500,000	1,500,000	-	Fleet Vehicles Agency	-	1,500,000	1,500,000	-
250,000	250,000	-	Land Management Services	-	250,000	250,000	-
5,700,000	7,000,000	1,300,000	Manitoba Securities Commission	-	7,000,000	7,000,000	-
400,000	400,000	-	Material Distribution Agency	-	400,000	400,000	-
3,500,000	6,800,000	3,300,000	The Property Registry	-	6,800,000	5,600,000	1,200,000
-	125,000	125,000	Vital Statistics Agency	-	125,000	75,000	50,000
			SALE OF GOVERNMENT ASSETS:				
			Proceeds from Sale of				
44,534	9,524	(35,010)	Other Capital Assets	-	9,524	4,407,700	(4,398,176)
14,826	2,409,389	2,394,563	Gain on Sale of Tangible Capital Assets	-	2,409,389	-	2,409,389
713,923,064	839,643,268	125,720,204	**TOTAL OTHER REVENUE**	736,479	839,643,268	785,146,441	54,496,827
4,798,997,251	5,225,571,582	426,574,331	**TOTAL OWN SOURCE REVENUE**	63,107,937	5,225,571,582	5,128,463,584	97,107,998

Actual 2003-2004 $	Actual 2004-2005 $	Increase (Decrease) $		2004-2005 Refunds $	2004-2005 Actual $	2004-2005 Estimated $	Variance $
			GOVERNMENT OF CANADA				
1,413,790,000	1,699,483,780	285,693,780	Equalization	-	1,699,483,780	1,435,800,000	263,683,780
753,587,000	992,315,168	238,728,168	Canada Health and Social Transfer	-	992,315,168	804,800,000	187,515,168
163,882,494	-	(163,882,494)	Canada Health and Social Transfer Supplement	-	-	-	-
36,765,000	54,886,000	18,121,000	Health Reform Fund	-	54,886,000	55,000,000	(114,000)
27,947,641	52,580,315	24,632,674	Other Health Funds	-	52,580,315	42,100,000	10,480,315
			OTHER				
36,987	86,446	49,459	Aboriginal and Northern Affairs	-	86,446	100,000	(13,554)
68,592,036	68,155,084	(436,952)	Advanced Education and Training	-	68,155,084	67,833,300	321,784
25,686	294,270	268,584	Agriculture, Food and Rural Initiatives	-	294,270	6,000	288,270
151,000	200,200	49,200	Conservation	-	200,200	151,000	49,200
253,757	654,326	400,569	Culture, Heritage and Tourism	-	654,326	577,100	77,226
6,042,100	8,932,941	2,890,841	Education, Citizenship and Youth	-	8,932,941	7,020,200	1,912,741
4,095,801	4,456,811	361,010	Family Services and Housing	-	4,456,811	4,096,200	360,611
2,272,061	2,283,554	11,493	Finance	-	2,283,554	2,200,000	83,554
4,400,749	4,930,879	530,130	Health	-	4,930,879	4,410,100	520,779
68,761	-	(68,761)	Healthy Child Manitoba	-	-	-	-
601,578	566,988	(34,590)	Intergovernmental Affairs and Trade	-	566,988	604,100	(37,112)
12,112,102	12,973,646	861,544	Justice	-	12,973,646	11,669,400	1,304,246
6,858,626	7,621,338	762,712	Labour and Immigration	-	7,621,338	7,067,600	553,738
13,375,851	3,935,211	(9,440,640)	Transportation and Government Services	-	3,935,211	3,322,800	612,411
(60,606)	-	60,606	Water Stewardship	-	-	-	-
(761,789)	4,371,809	5,133,598	Emergency Expenditures Disaster Financial Assistance Agreement	-	4,371,809	-	4,371,809
469,468	376,550	(92,918)	Promotion of Official Languages	-	376,550	425,000	(48,450)
2,514,506,303	2,919,105,316	404,599,013	**TOTAL GOVERNMENT OF CANADA**	-	2,919,105,316	2,447,182,800	471,922,516
7,313,503,554	8,144,676,898	831,173,344	**TOTAL REVENUE BEFORE COMMISSIONS:**	63,107,937	8,144,676,898	7,575,646,384	569,030,514
			LESS: Commissions Retained by Revenue Officers (Note 2)				
189	201	12	Gasoline Tax	-	201	201	-
206	49	(157)	Motive Fuel Tax	-	49	49	-
2,820	580	(2,240)	Revenue Act, 1964, Part I	-	580	580	-
14,278	3,968	(10,310)	Tobacco Tax	-	3,968	3,968	-
6,964,241	4,783,745	(2,180,496)	Retail Sales Tax	-	4,783,745	4,783,745	-
267,288	257,815	(9,473)	Licence Sales by Vendor	-	257,815	257,815	-
26,873	27,226	353	Park Fees	-	27,226	27,226	-
7,306,227,659	8,139,603,314	833,375,655	**TOTAL REVENUE**	63,107,937	8,139,603,314	7,570,572,800	569,030,514

NOTE 1: All revenue refunds are shown as a net reduction of the related revenue account:

	2003-2004 $	2004-2005 $
Refunds of revenue	69,673,983	63,107,937

NOTE 2: The actual and estimated revenue of the 2004-2005 fiscal year as well as the 2003-2004 revenue has been increased to reflect commissions retained by Revenue Officers. The commissions are deducted at the end of the statement to determine net government revenue.

NOTE 3: Revenue from Individual Income Tax and Corporation Income Tax has been reduced by the municipal share of these taxes which was paid to municipalities in accordance with the Provincial-Municipal Tax Sharing Act, as follows:

	2003-2004 $	2004-2005 $
Individual Income Tax	58,213,363	54,597,298
Corporation Income Tax	24,130,131	27,746,202
	82,343,494	82,343,500

STATEMENT OF EXPENSE

For the Year Ended March 31, 2005
(with comparative figures for the year ended March 31,2004)

Actual 2003-2004 $	2004-2005 $	Increase (Decrease) $		2004-2005 Actual $	2004-2005 Authorized $	Unexpended $
31,849,375	24,269,632	(7,579,743)	Legislative Assembly	24,269,632	24,853,774	584,142
3,105,340	3,076,902	(28,438)	Executive Council	3,076,902	3,162,600	85,698
28,765,434	29,487,840	722,406	Aboriginal and Northern Affairs	29,487,840	29,489,200	1,360
543,573,473	548,544,166	4,970,693	Advanced Education and Training	548,544,166	556,643,000	8,098,834
152,227,321	149,454,057	(2,773,264)	Agriculture, Food and Rural Initiatives	149,454,057	147,464,200	(1,989,857)
4,300,767	4,887,130	586,363	Civil Service Commission	4,887,130	4,892,800	5,670
100,510,277	104,251,653	3,741,376	Conservation	104,251,653	107,019,000	2,767,347
66,541,130	67,670,734	1,129,604	Culture, Heritage and Tourism	67,670,734	69,271,500	1,600,766
1,095,264,385	1,143,651,731	48,387,346	Education, Citizenship and Youth	1,143,651,731	1,154,894,100	11,242,369
66,868,496	63,821,655	(3,046,841)	Employee Pensions and Other Costs	63,821,655	68,646,000	4,824,345
42,679,538	60,618,670	17,939,132	Energy, Science and Technology	60,618,670	54,325,800	(6,292,870)
869,040,103	927,247,106	58,207,003	Family Services and Housing	927,247,106	936,244,000	8,996,894
408,240,894	338,599,396	(69,641,498)	Finance	338,599,396	340,934,187	2,334,791
3,060,787,318	3,237,541,495	176,754,177	Health	3,237,541,495	3,281,667,500	44,126,005
20,940,855	21,630,303	689,448	Healthy Child Manitoba	21,630,303	22,315,200	684,897
30,565,262	28,369,433	(2,195,829)	Industry, Economic Development and Mines	28,369,433	28,857,400	487,967
116,590,342	114,523,255	(2,067,087)	Intergovernmental Affairs and Trade	114,523,255	118,076,061	3,552,806
262,935,693	272,295,446	9,359,753	Justice	272,295,446	275,179,054	2,883,608
29,185,735	30,127,040	941,305	Labour and Immigration	30,127,040	30,335,142	208,102
725,189	733,314	8,125	Manitoba Seniors and Healthy Aging Secretariat	733,314	741,100	7,786
10,685,473	11,039,579	354,106	Sport	11,039,579	11,052,900	13,321
335,210,526	374,279,586	39,069,060	Transportation and Government Services	374,279,586	387,195,400	12,915,814
42,522,727	45,181,235	2,658,508	Water Stewardship	45,181,235	47,886,300	2,705,065
2,944,477	2,969,072	24,595	Enabling Appropriations	2,969,072	23,305,543	20,336,471
113,745,568	31,342,730	(82,402,838)	Other Appropriations	31,342,730	51,129,800	19,787,070
7,439,805,698	7,635,613,160	195,807,462	**TOTAL EXPENSE**	7,635,613,160	7,775,581,561	139,968,401

NOTE 1: The structure of the expense statement reflects the change in government organization announced in November, 2004. The comparative data provided for the 2003-2004 fiscal year reflects the current organizational structure of departments.

NOTE 2: Debt Servicing expenses included in the Department of Finance expenses are net of cost recoveries and interest income of debt servicing costs on self-supporting debt from Crown Corporations and Government Agencies in the amount of $922,718,296 as at March 31, 2005 (2004 - $ 902,496,904).

EXPENSE TYPES

PERSONNEL SERVICES

All salaries and wages paid to Ministers, contract employees and regular civil servants are included in this category. Also included are indemnities, living and constituency allowances paid to M.L.A.'s, overtime, remoteness allowances, shift premiums and other negotiated payments for all employees. The employer portion of mandatory contributions to EI, CPP, Worker's Compensation, etc. are considered as personnel costs and are reported under this category.

GRANTS/TRANSFER PAYMENTS

Payments to various individuals and organizations in support of various projects and programs including bursaries, cultural activities, charitable organizations, etc. Grants, other than for capital purposes, and transfer payments to other governments and government agencies are reported in this category.

TRANSPORTATION

Payments made for the transportation of government personnel, including Ministers and M.L.A.'s, other citizens and commodities are included in this category. Other costs of travelling such as accommodation and meals are recorded separately under the "Other Operating" category.

COMMUNICATION

The cost of telephones, telex, postage, advertising and other costs related to the dissemination of information to the public or to the employees of the government are included in this category.

SUPPLIES AND SERVICES

The cost of goods and services that are used in the current operations of the government such as construction materials, office supplies, utilities, leased space, rental of equipment and vehicles and the payment to outside professional persons and firms are included in this category.

DEBT SERVICING

This includes the costs related to the public debt of the province such as debt redemptions, premiums, interest, and other charges by banks for exchange and other services, etc.

MINOR CAPITAL

This category includes costs for the purchase, construction or improvement of capital assets that are under the established capitalization dollar threshold established for each asset class.

AMORTIZATION

Amortization is the process of allocating the cost of a tangible capital asset, less its residual value, over its estimated useful life in order to match costs with the revenue or public services that they help generate.

OTHER OPERATING

The payments for accommodation and meals for civil servants while on government business are shown under this classification. Also included are computer related expenses, insurance, employer educational assistance and other costs that cannot be incuded in another category.

SOCIAL ASSISTANCE AND RELATED COSTS

This classification represents expenditures for goods, services and/or benefits provided to citizens for their direct consumption as social assistance provisions.

SUMMARY OF EXPENSE BY DEPARTMENT AND EXPENSE TYPE

For the Year Ended March 31, 2005
($ thousands)

Department	Personnel Services	Grants/ Transfer Payments	Transportation	Communication	Supplies and Services
Legislative Assembly	17,616	-	178	724	2,054
Executive Council	2,149	600	73	96	51
Aboriginal and Northern Affairs	4,912	20,623	514	168	2,284
Advanced Education and Training	22,320	468,353	491	866	3,563
Agriculture, Food and Rural Initiatives	25,252	115,661	1,639	1,255	5,824
Civil Service Commission	3,511	-	44	66	887
Conservation	60,125	2,730	10,802	2,361	17,825
Culture, Heritage and Tourism	17,659	38,254	570	5,361	6,525
Education, Citizenship and Youth	26,958	992,750	1,166	1,582	11,429
Employee Pensions and Other Costs	150,389	-	-	-	140
Energy, Science and Technology	9,267	15,552	177	933	13,130
Family Services and Housing	142,983	132,760	3,880	3,216	22,275
Finance	33,000	252,225	571	2,352	4,327
Health	62,843	3,123,653	4,781	3,368	29,500
Healthy Child Manitoba	1,359	16,118	52	340	1,215
Industry, Economic Development and Mines	12,375	7,220	401	480	3,051
Intergovernmental Affairs and Trade	18,695	133,639	927	747	3,305
Justice	154,375	1,915	3,893	2,464	87,711
Labour and Immigration	16,268	375	562	575	2,008
Manitoba Seniors and Healthy Aging Secretariat	505	-	18	24	62
Sport	134	10,797	7	4	79
Transportation and Government Services	127,572	12,836	5,530	3,775	152,607
Water Stewardship	14,903	14,407	1,309	420	10,241
Enabling Appropriations	50	2,520	23	28	314
Other Appropriations	2,514	15,638	6,437	473	3,086
Total Expense Types	927,734	5,378,626	44,045	31,678	383,493
Recoveries	(108,983)	(250,602)	(728)	(2,290)	(95,327)
Net Expense Types	818,751	5,128,024	43,317	29,388	288,166
Comparison of Expense Types					
2005	818,751	5,128,024	43,317	29,388	288,166
2004	824,790	4,914,955	55,989	31,250	369,128
	(6,039)	213,069	(12,672)	(1,862)	(80,962)

SUMMARY OF EXPENSE BY DEPARTMENT AND EXPENSE TYPE

Debt Servicing	Other Operating	Social Assistance Related	Minor Capital	Amortization	Total Expenses	Recoveries Into Appropriations	Net Expenses
11	3,353	15	197	122	24,270	-	24,270
-	89	-	4	15	3,077	-	3,077
72	700	-	137	78	29,488	-	29,488
2,008	2,811	51,281	383	651	552,727	(4,183)	548,544
196	2,533	-	407	333	153,100	(3,646)	149,454
7	379	-	47	48	4,989	(102)	4,887
2,159	6,959	-	1,220	3,059	107,240	(2,989)	104,251
14	2,174	-	301	183	71,041	(3,370)	67,671
17	111,238	1,990	822	293	1,148,245	(4,593)	1,143,652
-	67	-	-	-	150,596	(86,775)	63,821
4,235	25,108	-	316	8,976	77,694	(17,076)	60,618
1,469	10,322	606,216	1,227	3,076	927,424	(177)	927,247
241,298	6,092	-	379	2,345	542,589	(203,990)	338,599
909	9,582	-	716	2,190	3,237,542	-	3,237,542
-	467	2,033	38	8	21,630	-	21,630
7,121	1,717	-	251	100	32,716	(4,345)	28,371
2	2,333	-	340	115	160,103	(45,580)	114,523
582	20,374	-	1,166	851	273,331	(1,035)	272,296
257	1,267	7,985	341	489	30,127	-	30,127
-	116	-	3	5	733	-	733
-	17	-	-	1	11,039	-	11,039
66,695	30,829	(68)	10,972	79,527	490,275	(115,995)	374,280
2,842	1,086	-	(341)	2,314	47,181	(2,000)	45,181
-	34	-	-	-	2,969	-	2,969
17	982	-	135	2,061	31,343	-	31,343
329,911	240,629	669,452	19,061	106,840	8,131,469	(495,856)	7,635,613
(4,154)	(22,724)	(254)	(2,555)	(8,239)	(495,856)	495,856	-
325,757	217,905	669,198	16,506	98,601	7,635,613	-	7,635,613
325,757	217,905	669,198	16,506	98,601	7,635,613	-	7,635,613
337,029	216,618	638,073	24,355	27,618	7,439,805	-	7,439,805
(11,272)	1,287	31,125	(7,849)	70,983	195,808	-	195,808

SUMMARY OF DEPARTMENTAL APPROPRIATIONS AND EXPENSES
PART A - OPERATING EXPENSE

For the Year Ended March 31, 2005

Department	Amount Authorized	Amount Expended	Unexpended Balance
	$	$	$
Legislative Assembly	24,853,774	24,269,632	584,142
Executive Council	3,162,600	3,076,902	85,698
Aboriginal and Northern Affairs	29,489,200	29,487,840	1,360
Advanced Education and Training	556,643,000	548,544,166	8,098,834
Agriculture, Food and Rural Initiatives	147,464,200	149,454,057	(1,989,857)
Civil Service Commission	4,892,800	4,887,130	5,670
Conservation	107,019,000	104,251,653	2,767,347
Culture, Heritage and Tourism	69,271,500	67,670,734	1,600,766
Education, Citizenship and Youth	1,154,894,100	1,143,651,731	11,242,369
Employee Pensions and Other Costs	68,646,000	63,821,655	4,824,345
Energy, Science and Technology	54,325,800	60,618,670	(6,292,870)
Family Services and Housing	936,244,000	927,247,106	8,996,894
Finance	340,934,187	338,599,396	2,334,791
Health	3,281,667,500	3,237,541,495	44,126,005
Healthy Child Manitoba	22,315,200	21,630,303	684,897
Industry, Economic Development and Mines	28,857,400	28,369,433	487,967
Intergovernmental Affairs and Trade	118,076,061	114,523,255	3,552,806
Justice	275,179,054	272,295,446	2,883,608
Labour and Immigration	30,335,142	30,127,040	208,102
Manitoba Seniors and Healthy Aging Secretariat	741,100	733,314	7,786
Sport	11,052,900	11,039,579	13,321
Transportation and Government Services	387,195,400	374,279,586	12,915,814
Water Stewardship	47,886,300	45,181,235	2,705,065
Enabling Appropriations	23,305,543	2,969,072	20,336,471
Other Appropriations	51,129,800	31,342,730	19,787,070
TOTAL EXPENSES	7,775,581,561	7,635,613,160	139,968,401

RECONCILIATION WITH THE APPROPRIATION ACT, 2004, SPECIAL WARRANTS, ETC.

Departmental Appropriations authorized by:		
"The Appropriation Act 2004"	$	7,292,990,400
General Statutory Appropriations		248,248,600
2004 Printed Estimates of Expenses		7,541,239,000
Amount Authorized by Special Warrants		231,839,100
		7,773,078,100
Members and Speakers Indemnities and Allowances		642,674
Debt Servicing		1,860,787
	$	7,775,581,561

EXPENSE SUMMARY BY APPROPRIATION

NOTE: Details by department are shown on the following pages. Main estimate authority transfers in accordance with section 33 of the Financial Administration Act, are delineated as follows:

* Main Estimate Authority transferred from XXVI-1, Canada-Manitoba Enabling Vote, to various departmental appropriations.

** Main Estimate Authority transferred from XXVI-3, Justice Initiatives, to various departmental appropriations.

*** Main Estimate Authority transferred from XXVI-4, Security Initiatives, to various departmental appropriations.

**** Main Estimate Authority transferred from XXVI-5, Internal Reform, Workforce Adjustment and General Salary Increases, to various departmental appropriations.

Department and Appropriations	Amount Authorized $	Amount Expended $	Unexpended Balance $
LEGISLATIVE ASSEMBLY (I)			
1. Indemnities (Statutory)			
Main Estimate	3,817,804		
Personnel Services		3,817,804	
Net	3,817,804	3,817,804	-
2. Retirement Provisions (Statutory)			
Main Estimate	2,068,339		
Personnel Services		2,030,584	
Supplies and Services		37,755	
Net	2,068,339	2,068,339	-
3. Members' Expenses (Statutory)			
Main Estimate	3,742,049		
Personnel Services		937,242	
Communication		80,621	
Other Operating		2,724,186	
Net	3,742,049	3,742,049	-
4. Election Financing (Statutory)			
Main Estimate	581,582		
Personnel Services		114,718	
Transportation		22,605	
Communication		68,631	
Supplies and Services		351,465	
Other Operating		7,303	
Social Assistance Related		15,336	
Minor Capital		1,524	
Net	581,582	581,582	-

5. Other Assembly Expenses			
Main Estimate	5,479,300		
Personnel Services		3,967,411	
Transportation		65,020	
Communication		415,051	
Supplies and Services		378,793	
Debt Servicing		218	
Other Operating		245,822	
Minor Capital		141,683	
Net	5,479,300	5,213,998	265,302
6. Office of the Auditor General			
Main Estimate	4,579,100		
Personnel Services		3,212,692	
Transportation		22,851	
Communication		61,356	
Supplies and Services		788,150	
Debt Servicing		790	
Other Operating		258,138	
Minor Capital		118	
Net	4,579,100	4,344,095	235,005
7. Office of the Ombudsman			
Main Estimate	2,424,500		
Main Estimate Transfer****	106,200		
Personnel Services		2,092,103	
Transportation		35,893	
Communication		63,765	
Supplies and Services		229,397	
Debt Servicing		40	
Other Operating		57,373	
Minor Capital		7,210	
Net	2,530,700	2,485,781	44,919
8. Office of the Chief Electoral Officer			
Main Estimate	1,161,000		
Personnel Services		894,125	
Transportation		19,751	
Communication		18,151	
Supplies and Services		156,280	
Other Operating		44,209	
Minor Capital		15,130	
Net	1,161,000	1,147,646	13,354
9. Office of the Children's Advocate			
Main Estimate	726,200		
Main Estimate Transfer****	10,000		
Personnel Services		549,400	
Transportation		11,369	
Communication		16,052	
Supplies and Services		112,238	
Debt Servicing		50	
Other Operating		15,624	
Minor Capital		9,449	
Net	736,200	714,182	22,018

10. Costs Related to Capital Assets			
Main Estimate	157,700		
Debt Servicing		10,080	
Minor Capital		21,560	
Amortization		122,516	
Net	157,700	154,156	3,544
Department Total	24,853,774	24,269,632	584,142
Expense Summary by Category			
Main Estimate	24,737,574		
Main Estimate Transfer****	116,200		
Personnel Services		17,616,079	
Transportation		177,489	
Communication		723,627	
Supplies and Services		2,054,078	
Debt Servicing		11,178	
Other Operating		3,352,655	
Social Assistance Related		15,336	
Minor Capital		196,674	
Amortization		122,516	
	24,853,774	24,269,632	584,142

EXECUTIVE COUNCIL (II)

1. General Administration			
Main Estimate	3,048,000		
Special Warrant	100,000		
Personnel Services		2,149,214	
Grants/Transfer Payments		600,000	
Transportation		73,207	
Communication		95,744	
Supplies and Services		50,722	
Debt Servicing		101	
Other Operating		88,942	
Minor Capital		4,372	
Net	3,148,000	3,062,302	85,698
2. Costs Related to Capital Assets			
Main Estimate	14,600		
Amortization		14,600	
Net	14,600	14,600	-
Department Total	3,162,600	3,076,902	85,698

Expense Summary by Category			
Main Estimate	3,062,600		
Special Warrant	100,000		
Personnel Services		2,149,214	
Grants/Transfer Payments		600,000	
Transportation		73,207	
Communication		95,744	
Supplies and Services		50,722	
Debt Servicing		101	
Other Operating		88,942	
Minor Capital		4,372	
Amortization		14,600	
	3,162,600	3,076,902	85,698

ABORIGINAL AND NORTHERN AFFAIRS (XIX)

1. Aboriginal and Nothern Affairs Executive			
Main Estimate	1,106,800		
Personnel Services		796,031	
Transportation		70,853	
Communication		34,127	
Supplies and Services		82,611	
Other Operating		48,913	
Minor Capital		5,742	
Net	1,106,800	1,038,277	68,523
2. Aborignal and Northern Affairs Operations			
Main Estimate	21,663,400		
Main Estimate Transfer*	300,000		
Personnel Services		4,056,678	
Grants/Transfer Payments		14,680,006	
Transportation		417,910	
Communication		133,222	
Supplies and Services		1,934,002	
Other Operating		640,827	
Minor Capital		54,772	
Net	21,963,400	21,917,417	45,983
3. Capital Grants			
Main Estimate	6,356,500		
Personnel Services		59,498	
Grants/Transfer Payments		5,942,618	
Transportation		25,408	
Communication		707	
Supplies and Services		267,300	
Other Operating		10,170	
Minor Capital		50,798	
Net	6,356,500	6,356,499	1

4. Costs Related to Capital Assets			
Main Estimate	62,500		
Debt Servicing		72,168	
Minor Capital		25,761	
Amortization		77,718	
Net	62,500	175,647	(113,147)
Department Total	29,489,200	29,487,840	1,360
Expense Summary by Category			
Main Estimate	29,189,200		
Main Estimate Transfer*	300,000		
Personnel Services		4,912,207	
Grants/Transfer Payments		20,622,624	
Transportation		514,171	
Communication		168,056	
Supplies and Services		2,283,913	
Debt Servicing		72,168	
Other Operating		699,910	
Minor Capital		137,073	
Amortization		77,718	
	29,489,200	29,487,840	1,360

ADVANCED EDUCATION AND TRAINING (XLIV)

1. Administration and Finance			
Main Estimate	645,400		
Main Estimate Transfer****	71,600		
Personnel Services		554,444	
Transportation		38,389	
Communication		19,338	
Supplies and Services		91,014	
Debt Servicing		30	
Other Operating		11,469	
Minor Capital		782	
Net	717,000	715,466	1,534
2. Support for Universities and Colleges			
Main Estimate	377,327,700		
Personnel Services		2,193,848	
Grants/Transfer Payments		375,703,300	
Transportation		10,213	
Communication		1,771	
Supplies and Services		123,497	
Other Operating		163,927	
Minor Capital		1,429	
Recoveries into Appropriation		(1,287,735)	
Net	377,327,700	376,910,250	417,450

3. Manitoba Student Aid			
Main Estimate	51,247,600		
Personnel Services		3,712,462	
Grants/Transfer Payments		42,914,296	
Transportation		17,757	
Communication		258,114	
Supplies and Services		546,164	
Debt Servicing		1,725,026	
Other Operating		1,099,416	
Minor Capital		52,083	
Recoveries into Appropriation		(2,641,300)	
Net	51,247,600	47,684,018	3,563,582
4. Training and Continuing Education			
Main Estimate	92,869,100		
Personnel Services		15,859,572	
Grants/Transfer Payments		16,648,787	
Transportation		424,636	
Communication		586,439	
Supplies and Services		2,802,045	
Debt Servicing		5,090	
Other Operating		1,535,828	
Social Assistance Related		51,281,410	
Minor Capital		212,047	
Recoveries into Appropriation		(253,976)	
Net	92,869,100	89,101,878	3,767,222
5. Capital Grants			
Main Estimate	18,549,500		
Special Warrant	14,650,000		
Grants/Transfer Payments		33,086,199	
Net	33,199,500	33,086,199	113,301
6. Costs Related to Capital Assets			
Main Estimate	1,282,100		
Debt Servicing		277,953	
Minor Capital		117,061	
Amortization		651,341	
Net	1,282,100	1,046,355	235,745
Department Total	556,643,000	548,544,166	8,098,834

Expense Summary by Category			
Main Estimate	541,921,400		
Main Estimate Transfer****	71,600		
Special Warrant	14,650,000		
Personnel Services		22,320,326	
Grants/Transfer Payments		468,352,582	
Transportation		490,995	
Communication		865,662	
Supplies and Services		3,562,720	
Debt Servicing		2,008,099	
Other Operating		2,810,640	
Social Assistance Related		51,281,410	
Minor Capital		383,402	
Amortization		651,341	
Recoveries into Appropriation		(4,183,011)	
	556,643,000	548,544,166	8,098,834

AGRICULTURE, FOOD AND RURAL INITIATIVES (III)

1. Administration and Finance			
Main Estimate	2,709,200		
Personnel Services		2,015,366	
Transportation		93,519	
Communication		75,230	
Supplies and Services		147,006	
Debt Servicing		14	
Other Operating		227,105	
Minor Capital		20,389	
Net	2,709,200	2,578,629	130,571
2. Risk Management and Income Support Programs			
Main Estimate	80,949,700		
Special Warrant	1,574,000		
Grants/Transfer Payments		84,108,804	
Transportation		71	
Communication		92,206	
Other Operating		1,007	
Net	82,523,700	84,202,088	(1,678,388)
3. Manitoba Agricultural Credit Corporation			
Main Estimate	6,136,300		
Grants/Transfer Payments		6,121,212	
Net	6,136,300	6,121,212	15,088
4. Agricultural Development and Marketing			
Main Estimate	16,796,700		
Personnel Services		8,436,135	
Grants/Transfer Payments		5,739,244	
Transportation		513,905	
Communication		520,775	
Supplies and Services		2,311,859	
Debt Servicing		127	
Other Operating		831,310	
Minor Capital		72,922	
Net	16,796,700	18,426,277	(1,629,577)

5. Regional Agricultural Services			
Main Estimate	15,328,600		
Main Estimate Transfer****	184,500		
Personnel Services		11,570,981	
Transportation		761,046	
Communication		327,954	
Supplies and Services		1,522,826	
Debt Servicing		39	
Other Operating		1,030,229	
Minor Capital		154,888	
Net	15,513,100	15,367,963	145,137
6. Rural and Northern Community Economic Development			
Main Estimate	17,356,200		
Personnel Services		1,718,693	
Grants/Transfer Payments		17,486,722	
Transportation		96,445	
Communication		143,688	
Supplies and Services		352,685	
Debt Servicing		159,504	
Other Operating		269,430	
Minor Capital		6,439	
Recovery		(3,645,619)	
Net	17,356,200	16,587,987	768,213
7. Policy and Economics			
Main Estimate	2,693,300		
Personnel Services		1,510,588	
Grants/Transfer Payments		104,000	
Transportation		116,181	
Communication		69,154	
Supplies and Services		595,293	
Debt Servicing		110	
Other Operating		154,188	
Minor Capital		12,622	
Net	2,693,300	2,562,136	131,164
8. Agriculture Research and Development			
Main Estimate	3,219,300		
Grants/Transfer Payments		2,100,800	
Transportation		57,659	
Communication		26,750	
Supplies and Services		894,163	
Other Operating		19,613	
Net	3,219,300	3,098,985	120,315
9. Costs Related to Capital Assets			
Main Estimate	516,400		
Debt Servicing		35,819	
Minor Capital		139,643	
Amortization		333,318	
Net	516,400	508,780	7,620
Department Total	147,464,200	149,454,057	(1,989,857)

Expense Summary by Category			
Main Estimate	145,705,700		
Main Estimate Transfer****	184,500		
Special Warrant	1,574,000		
Personnel Services		25,251,763	
Grants/Transfer Payments		115,660,782	
Transportation		1,638,826	
Communication		1,255,757	
Supplies and Services		5,823,832	
Debt Servicing		195,613	
Other Operating		2,532,882	
Minor Capital		406,903	
Amortization		333,318	
Recoveries into Appropriation		(3,645,619)	
	147,464,200	149,454,057	(1,989,857)

CIVIL SERVICE COMMISSION (XVII)

1. Civil Service Commission			
Main Estimate	4,203,600		
Main Estimate Transfer****	617,300		
Personnel Services		3,511,428	
Transportation		43,645	
Communication		66,380	
Supplies and Services		886,652	
Other Operating		379,347	
Minor Capital		35,457	
Recoveries into Appropriation		(102,041)	
Net	4,820,900	4,820,868	32
2. Costs Related to Capital Assets			
Main Estimate	71,900		
Debt Servicing		6,710	
Minor Capital		11,760	
Amortization		47,792	
Net	71,900	66,262	5,638
Department Total	4,892,800	4,887,130	5,670
Expense Summary by Category			
Main Estimate	4,275,500		
Main Estimate Transfer****	617,300		
Personnel Services		3,511,428	
Transportation		43,645	
Communication		66,380	
Supplies and Services		886,652	
Debt Servicing		6,710	
Other Operating		379,347	
Minor Capital		47,217	
Amortization		47,792	
Recoveries into Appropriation		(102,041)	
	4,892,800	4,887,130	5,670

CONSERVATION (XII)

1. Administration and Finance			
Main Estimate	6,871,500		
Main Estimate Transfer****	137,500		
Personnel Services		5,274,516	
Transportation		124,029	
Communication		276,631	
Supplies and Services		728,797	
Debt Servicing		3,994	
Other Operating		532,112	
Minor Capital		32,198	
Net	7,009,000	6,972,277	36,723
2. Support Services			
Main Estimate	1,461,300		
Personnel Services		2,199,321	
Transportation		102,148	
Communication		246,852	
Supplies and Services		183,864	
Debt Servicing		3,502	
Other Operating		191,940	
Minor Capital		68,099	
Recoveries into Appropriation		(1,750,035)	
Net	1,461,300	1,245,691	215,609
3. Regional Operations			
Main Estimate	42,773,900		
Personnel Services		26,511,163	
Transportation		8,216,796	
Communication		867,192	
Supplies and Services		3,974,408	
Debt Servicing		1,018	
Other Operating		2,496,926	
Minor Capital		261,749	
Net	42,773,900	42,329,252	444,648
4. Conservation Programs			
Main Estimate	39,161,800		
Main Estimate Transfer****	95,000		
Personnel Services		23,639,902	
Grants/Transfer Payments		1,566,747	
Transportation		1,958,054	
Communication		569,265	
Supplies and Services		8,633,643	
Debt Servicing		48,720	
Other Operating		3,158,521	
Minor Capital		293,636	
Recoveries into Appropriation		(1,238,694)	
Net	39,256,800	38,629,794	627,006

5. Environmental Stewardship			
Main Estimate	3,964,000		
Main Estimate Transfer****	77,200		
Special Warrant	112,200		
Personnel Services		2,262,348	
Grants/Transfer Payments		132,411	
Transportation		162,233	
Communication		139,374	
Supplies and Services		812,804	
Debt Servicing		655	
Other Operating		347,697	
Minor Capital		18,230	
Net	4,153,400	3,875,752	277,648
6. International Institute for Sustainable Development			
Main Estimate	1,145,900		
Grants/Transfer Payments		1,031,326	
Net	1,145,900	1,031,326	114,574
7. Minor Capital Projects			
Main Estimate	4,224,900		
Special Warrant	1,036,800		
Personnel Services		237,886	
Transportation		239,026	
Communication		262,109	
Supplies and Services		3,490,993	
Debt Servicing		1,332	
Other Operating		232,104	
Minor Capital		313,445	
Net	5,261,700	4,776,895	484,805
8. Costs Related to Capital Assets			
Main Estimate	5,905,200		
Special Warrant	51,800		
Debt Servicing		2,099,658	
Minor Capital		232,366	
Amortization		3,058,642	
Net	5,957,000	5,390,666	566,334
Department Total	107,019,000	104,251,653	2,767,347
Expense Summary by Category			
Main Estimate	105,508,500		
Main Estimate Transfer****	309,700		
Special Warrant	1,200,800		
Personnel Services		60,125,136	
Grants/Transfer Payments		2,730,484	
Transportation		10,802,286	
Communication		2,361,423	
Supplies and Services		17,824,509	
Debt Servicing		2,158,879	
Other Operating		6,959,300	
Minor Capital		1,219,723	
Amortization		3,058,642	
Recoveries into Appropriation		(2,988,729)	
	107,019,000	104,251,653	2,767,347

CULTURE, HERITAGE AND TOURISM (XIV)

1. Administration and Finance			
Main Estimate	2,827,500		
Personnel Services		2,095,090	
Transportation		64,985	
Communication		61,629	
Supplies and Services		393,076	
Debt Servicing		384	
Other Operating		162,864	
Minor Capital		11,599	
Net	2,827,500	2,789,627	37,873
2. Culture, Heritage and Recreation Programs			
Main Estimate	41,709,200		
Main Estimate Transfer*	500,000		
Personnel Services		4,635,492	
Grants/Transfer Payments		34,946,785	
Transportation		191,680	
Communication		234,870	
Supplies and Services		1,137,694	
Other Operating		605,650	
Minor Capital		96,070	
Recoveries into Appropriation		(200,000)	
Net	42,209,200	41,648,241	560,959
3. Information Resources			
Main Estimate	10,946,700		
Main Estimate Transfer*	200,000		
Main Estimate Transfer****	67,700		
Personnel Services		8,376,667	
Transportation		55,592	
Communication		2,248,063	
Supplies and Services		2,873,327	
Debt Servicing		1,907	
Other Operating		705,108	
Minor Capital		70,831	
Recoveries into Appropriation		(3,170,459)	
Net	11,214,400	11,161,036	53,364
4. Tourism			
Main Estimate	8,613,500		
Special Warrant	150,000		
Personnel Services		2,551,698	
Grants/Transfer Payments		281,500	
Transportation		258,382	
Communication		2,816,504	
Supplies and Services		2,120,621	
Debt Servicing		802	
Other Operating		700,101	
Minor Capital		16,676	
Net	8,763,500	8,746,284	17,216

5. Capital Grants			
Main Estimate	3,931,300		
Grants/Transfer Payments		3,025,452	
Net	3,931,300	3,025,452	905,848
6. Costs Related to Capital Assets			
Main Estimate	293,300		
Special Warrant	32,300		
Debt Servicing		11,370	
Minor Capital		105,562	
Amortization		183,162	
Net	325,600	300,094	25,506
Department Total	69,271,500	67,670,734	1,600,766
Expense Summary by Category			
Main Estimate	68,321,500		
Main Estimate Transfer*	700,000		
Main Estimate Transfer****	67,700		
Special Warrant	182,300		
Personnel Services		17,658,947	
Grants/Transfer Payments		38,253,737	
Transportation		570,639	
Communication		5,361,066	
Supplies and Services		6,524,718	
Debt Servicing		14,463	
Other Operating		2,173,723	
Minor Capital		300,738	
Amortization		183,162	
Recoveries into Appropriation		(3,370,459)	
	69,271,500	67,670,734	1,600,766

EDUCATION, CITIZENSHIP AND YOUTH (XVI)

1. Administration and Finance			
Main Estimate	5,331,400		
Personnel Services		3,979,293	
Grants/Transfer Payments		44,000	
Transportation		96,752	
Communication		114,273	
Supplies and Services		556,522	
Debt Servicing		[illegible]	
Other Operating		385,437	
Minor Capital		9,444	
Recoveries into Appropriation		(325,000)	
Net	5,331,400	4,860,724	470,676

2. School Programs			
Main Estimate	25,042,100		
Personnel Services		14,241,348	
Grants/Transfer Payments		313,900	
Transportation		793,847	
Communication		1,055,556	
Supplies and Services		5,441,373	
Debt Servicing		3,048	
Other Operating		2,006,744	
Social Assistance Related		189,164	
Minor Capital		303,598	
Net	25,042,100	24,348,578	693,522
3. Bureau de l'education francaise			
Main Estimate	8,387,800		
Personnel Services		3,058,724	
Grants/Transfer Payments		1,785,821	
Transportation		86,432	
Communication		190,322	
Supplies and Services		2,012,884	
Debt Servicing		45	
Other Operating		540,229	
Minor Capital		117,471	
Net	8,387,800	7,791,928	595,872
4. Education and School Tax Credits			
Main Estimate	182,664,100		
Special Warrant	18,344,500		
Grants/Transfer Payments		200,899,811	
Net	201,008,600	200,899,811	108,789
5. Support to Schools			
Main Estimate	847,755,900		
Special Warrant	4,267,400		
Personnel Services		2,813,305	
Grants/Transfer Payments		731,286,268	
Transportation		51,827	
Communication		90,167	
Supplies and Services		3,065,118	
Debt Servicing		1,000	
Other Operating		108,096,969	
Minor Capital		172,742	
Net	852,023,300	845,577,396	6,445,904

6. MB4Youth			
Main Estimate	5,004,700		
Special Warrant	114,900		
Personnel Services		2,865,278	
Grants/Transfer Payments		3,825,915	
Transportation		136,806	
Communication		131,854	
Supplies and Services		352,900	
Debt Servicing		27	
Other Operating		208,418	
Social Assistance Related		1,801,000	
Minor Capital		21,350	
Recoveries into Appropriation		(4,268,004)	
Net	5,119,600	5,075,544	44,056
7. Capital Grants for School Divisions			
Main Estimate	31,459,800		
Special Warrant	26,017,700		
Grants/Transfer Payments		54,594,208	
Net	57,477,500	54,594,208	2,883,292
8. Costs Related to Capital Assets			
Main Estimate	503,800		
Debt Servicing		12,659	
Minor Capital		197,386	
Amortization		293,497	
Net	503,800	503,542	258
Department Total	1,154,894,100	1,143,651,731	11,242,369
Expense Summary by Category			
Main Estimate	1,106,149,600		
Special Warrant	48,744,500		
Personnel Services		26,957,948	
Grants/Transfer Payments		992,749,923	
Transportation		1,165,664	
Communication		1,582,172	
Supplies and Services		11,428,797	
Debt Servicing		16,782	
Other Operating		111,237,797	
Social Assistance Related		1,990,164	
Minor Capital		821,991	
Amortization		293,497	
Recoveries into Appropriation		(4,593,004)	
	1,154,894,100	1,143,651,731	11,242,369

EMPLOYEE PENSIONS AND OTHER COSTS (VI)

1. Employee Pensions and Other Costs			
Main Estimate	67,737,500		
Main Estimate Transfer****	908,500		
Personnel Services		150,389,418	
Supplies and Services		139,936	
Other Operating		67,158	
Recoveries into Appropriation		(86,774,857)	
Net	68,646,000	63,821,655	4,824,345
Department Total	68,646,000	63,821,655	4,824,345
Expense Summary by Category			
Main Estimate	67,737,500		
Main Estimate Transfer****	908,500		
Personnel Services		150,389,418	
Supplies and Services		139,936	
Other Operating		67,158	
Recoveries into Appropriation		(86,774,857)	
	68,646,000	63,821,655	4,824,345

ENERGY, SCIENCE AND TECHNOLOGY (XVIII)

1. Administration and Finance			
Main Estimate	627,400		
Personnel Services		407,799	
Transportation		10,062	
Communication		22,546	
Supplies and Services		17,652	
Debt Servicing		8	
Other Operating		166,480	
Minor Capital		1,574	
Net	627,400	626,121	1,279
2. Energy and Climate Change Initiatives			
Main Estimate	2,159,700		
Personnel Services		1,096,275	
Grants/Transfer Payments		12,133	
Transportation		84,030	
Communication		56,889	
Supplies and Services		583,022	
Debt Servicing		288	
Other Operating		237,382	
Minor Capital		12,151	
Net	2,159,700	2,082,170	77,530

3. Science, Innovation and Business Development			
Main Estimate	17,920,000		
Personnel Services		1,535,568	
Grants/Transfer Payments		15,539,957	
Transportation		44,369	
Communication		69,322	
Supplies and Services		239,040	
Debt Servicing		1,571	
Other Operating		369,339	
Minor Capital		14,033	
Net	17,920,000	17,813,199	106,801
4. Manitoba Information and Communication Technology			
Main Estimate	22,797,000		
Special Warrant	2,748,600		
Personnel Services		6,227,346	
Transportation		38,938	
Communication		783,895	
Supplies and Services		12,290,242	
Debt Servicing		1,793	
Other Operating		24,335,113	
Minor Capital		216,023	
Recoveries into Appropriation		(11,737,187)	
Net	25,545,600	32,156,163	(6,610,563)
5. Costs Related to Capital Assets			
Main Estimate	8,073,100		
Debt Servicing		4,231,703	
Minor Capital		72,601	
Amortization		8,975,553	
Recoveries into Appropriation		(5,338,840)	
Net	8,073,100	7,941,017	132,083
Department Total	54,325,800	60,618,670	(6,292,870)
Expense Summary by Category			
Main Estimate	51,577,200		
Special Warrant	2,748,600		
Personnel Services		9,266,988	
Grants/Transfer Payments		15,552,090	
Transportation		177,399	
Communication		932,652	
Supplies and Services		13,129,956	
Debt Servicing		4,235,363	
Other Operating		25,108,314	
Minor Capital		316,382	
Amortization		8,975,553	
Recoveries into Appropriation		(17,076,027)	
	54,325,800	60,618,670	(6,292,870)

FAMILY SERVICES AND HOUSING (IX)

1. Administration and Finance			
Main Estimate	10,344,600		
Main Estimate Transfer****	28,100		
Special Warrant	198,300		
Personnel Services		7,706,440	
Transportation		103,713	
Communication		188,418	
Supplies and Services		2,217,668	
Debt Servicing		28	
Other Operating		(174,635)	
Minor Capital		360,620	
Net	10,571,000	10,402,252	168,748
2. Employment, Income and Housing			
Main Estimate	197,753,900		
Special Warrant	8,864,100		
Personnel Services		1,985,899	
Grants/Transfer Payments		35,989,870	
Transportation		40,009	
Communication		669,388	
Supplies and Services		300,784	
Debt Servicing		22,737	
Other Operating		1,010,929	
Social Assistance Related		162,587,168	
Minor Capital		777	
Net	206,618,000	202,607,561	4,010,439
3. Services for Persons with Disabilities			
Main Estimate	345,181,000		
Main Estimate Transfer****	30,700		
Special Warrant	4,031,500		
Personnel Services		8,885,080	
Grants/Transfer Payments		20,480,400	
Transportation		561,146	
Communication		88,716	
Supplies and Services		1,375,903	
Debt Servicing		62	
Other Operating		1,850,852	
Social Assistance Related		314,331,782	
Minor Capital		3,171	
Net	349,243,200	347,577,112	1,666,088

4. Child and Family Services			
Main Estimate	228,037,700		
Main Estimate Transfer****	141,900		
Special Warrant	9,039,100		
Personnel Services		18,672,938	
Grants/Transfer Payments		76,290,115	
Transportation		958,898	
Communication		483,094	
Supplies and Services		8,279,514	
Debt Servicing		57,130	
Other Operating		1,810,496	
Social Assistance Related		129,111,242	
Minor Capital		29,315	
Net	237,218,700	235,692,742	1,525,958
5. Community Service Delivery			
Main Estimate	126,271,500		
Main Estimate Transfer****	554,400		
Special Warrant	574,400		
Personnel Services		105,732,320	
Grants/Transfer Payments		8	
Transportation		2,216,290	
Communication		1,786,998	
Supplies and Services		10,101,295	
Debt Servicing		3,779	
Other Operating		5,824,468	
Social Assistance Related		185,324	
Minor Capital		176,938	
Recoveries into Appropriation		(177,345)	
Net	127,400,300	125,850,075	1,550,225
6. Costs Related to Capital Assets			
Main Estimate	5,192,800		
Debt Servicing		1,385,585	
Minor Capital		656,054	
Amortization		3,075,725	
Net	5,192,800	5,117,364	75,436
Department Total	936,244,000	927,247,106	8,996,894
Expense Summary by Category			
Main Estimate	912,781,500		
Main Estimate Transfer****	755,100		
Special Warrant	22,707,400		
Personnel Services		142,982,677	
Grants/Transfer Payments		132,760,393	
Transportation		3,880,056	
Communication		3,216,614	
Supplies and Services		22,275,164	
Debt Servicing		1,469,320	
Other Operating		10,322,110	
Social Assistance Related		606,215,517	
Minor Capital		1,226,875	
Amortization		3,075,725	
Recoveries into Appropriation		(177,345)	
	936,244,000	927,247,106	8,996,894

FINANCE (VII)

1. Administration and Finance			
Main Estimate	1,996,100		
Main Estimate Transfer*	525,000		
Main Estimate Transfer****	130,000		
Personnel Services		1,990,944	
Transportation		68,863	
Communication		111,066	
Supplies and Services		131,902	
Debt Servicing		5	
Other Operating		218,984	
Minor Capital		12,384	
Net	2,651,100	2,534,148	116,952
2. Treasury			
Main Estimate	1,686,500		
Personnel Services		1,360,776	
Transportation		8,920	
Communication		26,959	
Supplies and Services		168,398	
Other Operating		25,405	
Minor Capital		9,054	
Net	1,686,500	1,599,512	86,988
3. Comptroller			
Main Estimate	6,420,300		
Personnel Services		5,520,270	
Transportation		8,590	
Communication		344,660	
Supplies and Services		508,228	
Debt Servicing		5,527	
Other Operating		313,776	
Minor Capital		30,024	
Recoveries into Appropriation		(502,274)	
Net	6,420,300	6,228,801	191,499
4. Taxation			
Main Estimate	15,329,400		
Personnel Services		10,302,656	
Transportation		308,671	
Communication		494,805	
Supplies and Services		1,015,787	
Debt Servicing		157,533	
Other Operating		2,205,795	
Minor Capital		16,811	
Net	15,329,400	14,502,058	827,342

5. Federal-Provincial Relations and Research			
Main Estimate	2,620,700		
Special Warrant	360,900		
Personnel Services		1,817,359	
Transportation		27,129	
Communication		579,335	
Supplies and Services		269,170	
Other Operating		193,159	
Minor Capital		3,663	
Net	2,981,600	2,889,815	91,785
6. Insurance and Risk Management			
Main Estimate	385,400		
Personnel Services		309,713	
Transportation		1,624	
Communication		4,811	
Supplies and Services		23,600	
Debt Servicing		2	
Other Operating		2,277,519	
Minor Capital		431	
Recoveries into Appropriation		(2,253,005)	
Net	385,400	364,695	20,705
7. Treasury Board Secretariat			
Main Estimate	5,296,000		
Personnel Services		4,412,078	
Transportation		30,146	
Communication		79,311	
Supplies and Services		518,167	
Other Operating		212,943	
Minor Capital		5,676	
Net	5,296,000	5,258,321	37,679
8. Consumer and Corporate Affairs			
Main Estimate	10,232,700		
Personnel Services		7,285,976	
Grants/Transfer Payments		111,700	
Transportation		96,098	
Communication		250,260	
Supplies and Services		1,231,551	
Debt Servicing		4,011	
Other Operating		553,588	
Minor Capital		96,888	
Recoveries into Appropriation		(210,000)	
Net	10,232,700	9,420,072	812,628
9. Costs Related to Capital Assets			
Main Estimate	4,220,100		
Debt Servicing		1,624,829	
Minor Capital		201,100	
Amortization		2,345,298	
Net	4,220,100	4,171,227	48,873

10. Net Tax Credit Payments			
Main Estimate	49,733,200		
Special Warrant	1,455,600		
Grants/Transfer Payments		252,113,226	
Recoveries into Appropriation		(201,024,766)	
Net	51,188,800	51,088,460	100,340
11. Public Debt (Statutory)			
Main Estimate	240,542,287		
Transportation		21,333	
Communication		461,005	
Supplies and Services		460,670	
Debt Servicing		239,505,769	
Other Operating		90,510	
Minor Capital		3,000	
Net	240,542,287	240,542,287	-
Departmental Total	340,934,187	338,599,396	2,334,791
Expense Summary by Category			
Main Estimate	338,462,687		
Main Estimate Transfer*	525,000		
Main Estimate Transfer****	130,000		
Special Warrant	1,816,500		
Personnel Services		32,999,772	
Grants/Transfer Payments		252,224,926	
Transportation		571,374	
Communication		2,352,212	
Supplies and Services		4,327,473	
Debt Servicing		241,297,676	
Other Operating		6,091,679	
Minor Capital		379,031	
Amortization		2,345,298	
Recoveries into Appropriation		(203,990,045)	
	340,934,187	338,599,396	2,334,791

HEALTH (XXI)

1. Administration and Finance			
Main Estimate	7,755,800		
Personnel Services		5,977,330	
Grants/Transfer Payments		64,720	
Transportation		97,338	
Communication		170,316	
Supplies and Services		819,053	
Debt Servicing		24,268	
Other Operating		495,570	
Minor Capital		7,523	
Net	7,755,800	7,656,118	99,682

2. Health Accoutability, Policy and Planning			
Main Estimate	20,616,400		
Special Warrant	909,000		
Personnel Services		8,351,491	
Grants/Transfer Payments		1,900,965	
Transportation		130,491	
Communication		615,156	
Supplies and Services		2,230,461	
Debt Servicing		298	
Other Operating		6,989,323	
Minor Capital		189,681	
Net	21,525,400	20,407,866	1,117,534
3. Health Workforce			
Main Estimate	10,131,700		
Special Warrant	242,700		
Personnel Services		7,285,487	
Grants/Transfer Payments		660,725	
Transportation		44,469	
Communication		448,805	
Supplies and Services		1,009,028	
Debt Servicing		22	
Other Operating		573,168	
Minor Capital		2,174	
Net	10,374,400	10,023,878	350,522
4. Regional Programs and Services			
Main Estimate	9,376,700		
Special Warrant	972,200		
Personnel Services		4,421,125	
Grants/Transfer Payments		234,324	
Transportation		3,508,362	
Communication		160,350	
Supplies and Services		1,442,449	
Debt Servicing		131	
Other Operating		456,486	
Minor Capital		15,070	
Net	10,348,900	10,238,297	110,603
5. Provincial Health Programs			
Main Estimate	67,587,000		
Special Warrant	2,044,600		
Personnel Services		36,716,082	
Grants/Transfer Payments		5,245,658	
Transportation		561,804	
Communication		1,652,038	
Supplies and Services		23,936,289	
Debt Servicing		1,071	
Other Operating		1,071,497	
Minor Capital		276,795	
Net	69,631,600	69,461,234	170,366

6. Health Services Insurance Fund			
Main Estimate	2,947,174,400		
Main Estimate Transfer*	4,566,000		
Special Warrant	100,192,800		
Personnel Services		78,495	
Grants/Transfer Payments		3,028,780,652	
Transportation		437,924	
Communication		321,750	
Supplies and Services		62,346	
Debt Servicing		(23,716)	
Other Operating		(4,153)	
Net	3,051,933,200	3,029,653,298	22,279,902
7. Addictions Foundation of Manitoba			
Main Estimate	12,336,400		
Special Warrant	553,600		
Grants/Transfer Payments		12,890,000	
Net	12,890,000	12,890,000	-
8. Capital Funding			
Main Estimate	82,474,200		
Main Estimate Transfer*	10,897,700		
Personnel Services		13,070	
Grants/Transfer Payments		73,875,468	
Supplies and Services		473	
Net	93,371,900	73,889,011	19,482,889
9. Costs Related to Capital Assets			
Main Estimate	3,836,300		
Debt Servicing		907,127	
Minor Capital		224,285	
Amortization		2,190,381	
Net	3,836,300	3,321,793	514,507
Department Total	3,281,667,500	3,237,541,495	44,126,005
Expense Summary by Category			
Main Estimate	3,161,288,900		
Main Estimate Transfer*	15,463,700		
Special Warrant	104,914,900		
Personnel Services		62,843,080	
Grants/Transfer Payments		3,123,652,512	
Transportation		4,780,861	
Communication		3,368,415	
Supplies and Services		29,499,626	
Debt Servicing		909,201	
Other Operating		9,581,891	
Minor Capital		715,528	
Amortization		2,190,381	
	3,281,667,500	3,237,541,495	44,126,005

HEALTHY CHILD MANITOBA (XXXIV)

1. Healthy Child Manitoba			
Main Estimate	22,301,800		
Personnel Services		1,359,246	
Grants/Transfer Payments		16,118,154	
Transportation		51,375	
Communication		340,353	
Supplies and Services		1,214,794	
Debt Servicing		235	
Other Operating		466,873	
Social Assistance Related		2,033,243	
Minor Capital		32,535	
Net	22,301,800	21,616,808	684,992
2. Costs Related to Capital Assets			
Main Estimate	13,400		
Minor Capital		5,600	
Amortization		7,895	
Net	13,400	13,495	(95)
Department Total	22,315,200	21,630,303	684,897
Expense Summary by Category			
Main Estimate	22,315,200		
Personnel Services		1,359,246	
Grants/Transfer Payments		16,118,154	
Transportation		51,375	
Communication		340,353	
Supplies and Services		1,214,794	
Debt Servicing		235	
Other Operating		466,873	
Social Assistance Related		2,033,243	
Minor Capital		38,135	
Amortization		7,895	
	22,315,200	21,630,303	684,897

INDUSTRY, ECONOMIC DEVELOPMENT AND MINES (X)

1. Administration and Finance			
Main Estimate	3,476,000		
Personnel Services		2,801,990	
Transportation		54,136	
Communication		70,962	
Supplies and Services		282,054	
Debt Servicing		47	
Other Operating		229,741	
Minor Capital		87,363	
Recoveries into Appropriation		(191,253)	
Net	3,476,000	3,335,040	140,960

2. Business Services			
Main Estimate	15,293,400		
Personnel Services		2,688,712	
Grants/Transfer Payments		7,219,606	
Transportation		34,458	
Communication		162,370	
Supplies and Services		1,300,518	
Debt Servicing		7,111,209	
Other Operating		786,596	
Minor Capital		4,209	
Recoveries into Appropriation		(4,153,906)	
Net	15,293,400	15,153,772	139,628
3. Mineral Resources			
Main Estimate	8,254,400		
Personnel Services		5,840,779	
Transportation		254,115	
Communication		183,756	
Supplies and Services		1,161,846	
Debt Servicing		9,898	
Other Operating		529,688	
Minor Capital		79,135	
Net	8,254,400	8,059,217	195,183
4. Community and Economic Development			
Main Estimate	1,656,300		
Main Estimate Transfer****	10,600		
Personnel Services		1,043,400	
Transportation		58,158	
Communication		62,522	
Supplies and Services		306,623	
Debt Servicing		10	
Other Operating		170,586	
Minor Capital		14,485	
Net	1,666,900	1,655,784	11,116
6. Costs Related to Capital Assets			
Main Estimate	166,700		
Minor Capital		65,600	
Amortization		100,020	
Net	166,700	165,620	1,080
Department Total	28,857,400	28,369,433	487,967

Expense Summary by Category			
Main Estimate	28,846,800		
Main Estimate Transfer****	10,600		
Personnel Services		12,374,881	
Grants/Transfer Payments		7,219,606	
Transportation		400,867	
Communication		479,610	
Supplies and Services		3,051,041	
Debt Servicing		7,121,164	
Other Operating		1,716,611	
Minor Capital		250,792	
Amortization		100,020	
Recoveries into Appropriation		(4,345,159)	
	28,857,400	28,369,433	487,967

INTERGOVERNMENTAL AFFAIRS AND TRADE (XIII)

1. Administration and Finance			
Main Estimate	2,623,600		
Personnel Services		1,800,455	
Transportation		79,597	
Communication		47,128	
Supplies and Services		270,850	
Debt Servicing		1	
Other Operating		149,478	
Minor Capital		2,470	
Net	2,623,600	2,349,979	273,621
2. Community and Land Use Planning Services			
Main Estimate	4,028,000		
Personnel Services		3,261,165	
Transportation		98,677	
Communication		62,183	
Supplies and Services		419,082	
Debt Servicing		18	
Other Operating		285,752	
Minor Capital		24,461	
Recoveries into Appropriation		(395,608)	
Net	4,028,000	3,755,730	272,270
3. Provincial - Municipal Support Services			
Main Estimate	9,763,000		
Personnel Services		8,889,053	
Grants/Transfer Payments		52,500	
Transportation		347,764	
Communication		237,694	
Supplies and Services		1,204,659	
Debt Servicing		5	
Other Operating		1,102,832	
Minor Capital		174,354	
Recoveries into Appropriation		(2,667,500)	
Net	9,763,000	9,341,361	421,639

4. Financial Assistance to Municipalities			
Main Estimate	58,208,400		
Special Warrant	3,363,900		
Grants/Transfer Payments		101,837,999	
Recoveries into Appropriation		(40,380,237)	
Net	61,572,300	61,457,762	114,538
5. Canada-Manitoba Agreements			
Main Estimate	12,397,800		
Main Estimate Transfer*	2,400,000		
Personnel Services		453,030	
Grants/Transfer Payments		12,053,087	
Transportation		4,851	
Communication		56,910	
Supplies and Services		98,596	
Other Operating		42,690	
Minor Capital		36,769	
Net	14,797,800	12,745,933	2,051,867
6. Urban Strategic Initiatives			
Main Estimate	19,402,500		
Personnel Services		748,139	
Grants/Transfer Payments		19,566,666	
Transportation		15,343	
Communication		10,794	
Supplies and Services		84,594	
Other Operating		57,930	
Minor Capital		2,673	
Recoveries into Appropriation		(1,136,133)	
Net	19,402,500	19,350,006	52,494
7. Trade and Federal-Provincial and International Relations			
Main Estimate	4,003,500		
Personnel Services		2,468,228	
Grants/Transfer Payments		129,214	
Transportation		259,235	
Communication		207,420	
Supplies and Services		1,043,432	
Debt Servicing		2,050	
Other Operating		567,046	
Minor Capital		9,748	
Recoveries into Appropriation		(1,000,000)	
Net	4,003,500	3,686,373	317,127
8. Costs Related to Capital Assets			
Main Estimate	200,700		
Debt Servicing		127	
Minor Capital		78,782	
Amortization		114,860	
Net	200,700	193,769	6,931
Sub Total	116,391,400	112,880,913	3,510,487

INDUSTRY, ECONOMIC DEVELOPMENT AND MINES (X)

5. Emergency Measures Organization			
Main Estimate	1,627,700		
Main Estimate Transfer***	56,961		
Personnel Services		1,074,568	
Transportation		122,123	
Communication		124,642	
Supplies and Services		183,616	
Debt Servicing		15	
Other Operating		126,807	
Minor Capital		10,571	
Net	1,684,661	1,642,342	42,319
Sub Total	1,684,661	1,642,342	42,319
Department Total	118,076,061	114,523,255	3,552,806
Expense Summary by Category			
Main Estimate	112,255,200		
Main Estimate Transfer*	2,400,000		
Main Estimate Transfer***	56,961		
Special Warrant	3,363,900		
Personnel Services		18,694,638	
Grants/Transfer Payments		133,639,466	
Transportation		927,590	
Communication		746,771	
Supplies and Services		3,304,829	
Debt Servicing		2,216	
Other Operating		2,332,535	
Minor Capital		339,828	
Amortization		114,860	
Recoveries into Appropriation		(45,579,478)	
	118,076,061	114,523,255	3,552,806

JUSTICE (IV)

1. Administration and Finance			
Main Estimate	5,451,800		
Personnel Services		4,808,680	
Transportation		60,756	
Communication		134,996	
Supplies and Services		508,029	
Debt Servicing		128	
Other Operating		593,833	
Minor Capital		100,667	
Recoveries into Appropriation		(893,185)	
Net	5,451,800	5,313,904	137,896

2. Criminal Justice			
Main Estimate	97,830,600		
Main Estimate Transfer**	1,411,554		
Personnel Services		17,044,871	
Grants/Transfer Payments		1,255,258	
Transportation		969,336	
Communication		456,348	
Supplies and Services		73,790,045	
Debt Servicing		893	
Other Operating		4,520,969	
Minor Capital		188,214	
Recoveries into Appropriation		(134,585)	
Net	99,242,154	98,091,349	1,150,805
3. Civil Justice			
Main Estimate	24,609,800		
Special Warrant	290,800		
Personnel Services		13,450,228	
Grants/Transfer Payments		70,000	
Transportation		268,727	
Communication		99,545	
Supplies and Services		1,441,767	
Debt Servicing		9	
Other Operating		9,248,637	
Minor Capital		13,853	
Net	24,900,600	24,592,766	307,834
4. Corrections			
Main Estimate	95,279,800		
Main Estimate Transfer**	606,000		
Main Estimate Transfer****	2,521,100		
Special Warrant	5,316,900		
Personnel Services		87,301,947	
Grants/Transfer Payments		590,000	
Transportation		863,980	
Communication		950,444	
Supplies and Services		9,139,246	
Debt Servicing		16	
Other Operating		3,795,788	
Minor Capital		297,677	
Recoveries into Appropriation		(7,620)	
Net	103,723,800	102,931,478	792,322
5. Courts			
Main Estimate	40,235,200		
Main Estimate Transfer**	5,000		
Personnel Services		31,769,245	
Transportation		1,729,936	
Communication		823,059	
Supplies and Services		2,831,960	
Debt Servicing		245,545	
Other Operating		2,214,736	
Minor Capital		132,001	
Net	40,240,200	39,746,482	493,718

6. Costs Related to Capital Assets			
Main Estimate	1,426,500		
Special Warrant	194,000		
Debt Servicing		335,096	
Minor Capital		433,729	
Amortization		850,642	
Net	1,620,500	1,619,467	1,033
Department Total	275,179,054	272,295,446	2,883,608
Expense Summary by Category			
Main Estimate	264,833,700		
Main Estimate Transfer**	2,022,554		
Main Estimate Transfer****	2,521,100		
Special Warrant	5,801,700		
Personnel Services		154,374,971	
Grants/Transfer Payments		1,915,258	
Transportation		3,892,735	
Communication		2,464,392	
Supplies and Services		87,711,047	
Debt Servicing		581,687	
Other Operating		20,373,963	
Minor Capital		1,166,141	
Amortization		850,642	
Recoveries into Appropriation		(1,035,390)	
	275,179,054	272,295,446	2,883,608

LABOUR AND IMMIGRATION (XI)

1. Executive			
Main Estimate	694,400		
Personnel Services		637,739	
Transportation		18,114	
Communication		12,099	
Supplies and Services		11,070	
Other Operating		13,842	
Minor Capital		1,212	
Net	694,400	694,076	324
2. Labour Programs			
Main Estimate	16,257,700		
Main Estimate Transfer***	164,242		
Main Estimate Transfer****	370,400		
Personnel Services		12,795,641	
Grants/Transfer Payments		47,500	
Transportation		493,896	
Communication		401,511	
Supplies and Services		1,637,658	
Debt Servicing		238	
Other Operating		1,031,766	
Minor Capital		227,561	
Net	16,792,342	16,635,771	156,571

3. Immigration and Multiculturalism			
Main Estimate	11,309,600		
Main Estimate Transfer****	39,300		
Special Warrant	622,100		
Personnel Services		2,834,757	
Grants/Transfer Payments		327,094	
Transportation		50,534	
Communication		161,124	
Supplies and Services		359,299	
Debt Servicing		393	
Other Operating		221,932	
Minor Capital		24,096	
Social Assistance Related		7,984,906	
Net	11,971,000	11,964,135	6,865
4. Costs Related to Capital Assets			
Main Estimate	877,400		
Debt Servicing		256,547	
Minor Capital		87,642	
Amortization		488,869	
Net	877,400	833,058	44,342
Department Total	30,335,142	30,127,040	208,102
Expense Summary by Category			
Main Estimate	29,139,100		
Main Estimate Transfer***	164,242		
Main Estimate Transfer****	409,700		
Special Warrant	622,100		
Personnel Services		16,268,137	
Grants/Transfer Payments		374,594	
Transportation		562,544	
Communication		574,734	
Supplies and Services		2,008,027	
Debt Servicing		257,178	
Other Operating		1,267,540	
Minor Capital		340,511	
Social Assistance Related		7,984,906	
Amortization		488,869	
	30,335,142	30,127,040	208,102

MANITOBA SENIORS AND HEALTHY AGING SECRETARIAT (XXIV)

1. Seniors Directorate			
Main Estimate	733,100		
Personnel Services		504,878	
Transportation		17,806	
Communication		23,975	
Supplies and Services		62,223	
Debt Servicing		55	
Other Operating		116,160	
Minor Capital		217	
Net	733,100	725,314	7,786

2. Costs Related to Capital Assets			
Main Estimate	8,000		
Minor Capital		2,520	
Amortization		5,480	
Net	8,000	8,000	-
Department Total	741,100	733,314	7,786
Expense Summary by Category			
Main Estimate	741,100		
Personnel Services		504,878	
Transportation		17,806	
Communication		23,975	
Supplies and Services		62,223	
Debt Servicing		55	
Other Operating		116,160	
Minor Capital		2,737	
Amortization		5,480	
	741,100	733,314	7,786

SPORT (XXVIII)

1. Sport			
Main Estimate	10,642,800		
Special Warrant	408,700		
Personnel Services		133,766	
Grants/Transfer Payments		10,797,400	
Transportation		6,705	
Communication		3,650	
Supplies and Services		79,500	
Other Operating		17,101	
Minor Capital		58	
Net	11,051,500	11,038,180	13,320
2. Costs Related to Capital Assets			
Main Estimate	1,400		
Minor Capital		800	
Amortization		599	
Net	1,400	1,399	1
Department Total	11,052,900	11,039,579	13,321
Expense Summary by Category			
Main Estimate	10,644,200		
Special Warrant	408,700		
Personnel Services		133,766	
Grants/Transfer Payments		10,797,400	
Transportation		6,705	
Communication		3,650	
Supplies and Services		79,500	
Other Operating		17,101	
Minor Capital		858	
Amortization		599	
	11,052,900	11,039,579	13,321

TRANSPORTATION AND GOVERNMENT SERVICES (XV)

1. Administration and Finance			
Main Estimate	9,539,400		
Personnel Services		7,044,058	
Transportation		169,230	
Communication		177,384	
Supplies and Services		541,107	
Debt Servicing		38	
Other Operating		890,351	
Minor Capital		146,734	
Net	9,539,400	8,968,902	570,498
2. Highways and Transportation Programs			
Main Estimate	65,725,800		
Personnel Services		38,262,115	
Grants/Transfer Payments		10,910,401	
Transportation		1,913,845	
Communication		1,451,379	
Supplies and Services		9,319,290	
Debt Servicing		328,520	
Other Operating		2,923,205	
Social Assistance Related		(68,122)	
Minor Capital		225,578	
Recoveries into Appropriation		(3,080,075)	
Net	65,725,800	62,186,136	3,539,664
3. Government Services Programs			
Main Estimate	38,073,100		
Special Warrant	522,400		
Personnel Services		33,455,531	
Grants/Transfer Payments		909,392	
Transportation		1,011,831	
Communication		661,935	
Supplies and Services		51,464,198	
Debt Servicing		301	
Other Operating		15,491,472	
Minor Capital		7,618,073	
Recoveries into Appropriation		(72,190,986)	
Net	38,595,500	38,421,747	173,753
4. Infrastructure Works			
Main Estimate	125,609,900		
Special Warrant	1,900,000		
Personnel Services		48,810,136	
Grants/Transfer Payments		1,016,331	
Transportation		2,434,655	
Communication		1,483,822	
Supplies and Services		91,282,316	
Debt Servicing		5,474	
Other Operating		11,523,581	
Minor Capital		2,607,710	
Social Assistance Related		(37,547,376)	
Recoveries into Appropriation	127,509,900	121,616,649	5,893,251
Net			

5. Costs Related to Capital Assets			
Main Estimate	145,824,800		
Debt Servicing		66,360,866	
Minor Capital		374,194	
Amortization		79,527,092	
Recoveries into Appropriation		(3,176,000)	
Net	145,824,800	143,086,152	2,738,648
Department Total	387,195,400	374,279,586	12,915,814
Expense Summary by Category			
Main Estimate	384,773,000		
Special Warrant	2,422,400		
Personnel Services		127,571,840	
Grants/Transfer Payments		12,836,124	
Transportation		5,529,561	
Communication		3,774,520	
Supplies and Services		152,606,911	
Debt Servicing		66,695,199	
Other Operating		30,828,609	
Social Assistance Related		(68,122)	
Minor Capital		10,972,289	
Amortization		79,527,092	
Recoveries into Appropriation		(115,994,437)	
	387,195,400	374,279,586	12,915,814

WATER STEWARDSHIP (XXV)

1. Administration and Finance			
Main Estimate	1,287,800		
Special Warrant	34,400		
Personnel Services		1,081,581	
Transportation		78,161	
Communication		31,032	
Supplies and Services		24,937	
Debt Servicing		4	
Other Operating		47,256	
Minor Capital		7,948	
Net	1,322,200	1,270,919	51,281
2. Water Management			
Main Estimate	14,480,400		
Personnel Services		7,856,748	
Grants/Transfer Payments		13,500	
Transportation		949,808	
Communication		226,186	
Supplies and Services		4,351,680	
Debt Servicing		225	
Other Operating		665,177	
Minor Capital		390,143	
Net	14,480,400	14,453,467	26,933

3. Fisheries and Water Quality Services			
Main Estimate	6,577,300		
Main Estimate Transfer****	121,300		
Special Warrant	499,000		
Personnel Services		4,249,742	
Grants/Transfer Payments		236,599	
Transportation		267,768	
Communication		117,337	
Supplies and Services		1,864,468	
Debt Servicing		23	
Other Operating		250,183	
Minor Capital		30,259	
Net	7,197,600	7,016,379	181,221
4. Manitoba Water Services Board			
Main Estimate	1,913,800		
Special Warrant	50,800		
Personnel Services		1,636,734	
Transportation		5,153	
Communication		23,773	
Supplies and Services		187,700	
Debt Servicing		264	
Other Operating		93,728	
Minor Capital		4,607	
Net	1,964,600	1,951,959	12,641
5. Capital Assistance Programs			
Main Estimate	12,575,000		
Grants/Transfer Payments		14,075,000	
Recoveries into Appropriation		(2,000,000)	
Net	12,575,000	12,075,000	500,000
6. Minor Capital Projects			
Main Estimate	754,700		
Special Warrant	787,100		
Transportation		7,928	
Communication		200	
Supplies and Services		2,352,886	
Other Operating		4,252	
Minor Capital		(815,074)	
Net	1,541,800	1,550,192	(8,392)
7. Costs Related to Capital Assets			
Main Estimate	7,134,200		
Debt Servicing		2,841,433	
Minor Capital		40,900	
Amortization		2,313,732	
Net	7,134,200	5,196,065	1,938,135

8. Floodproofing Expenditure			
Main Estimate Transfer*	1,670,500		
Personnel Services		78,667	
Grants/Transfer Payments		82,128	
Transportation		515	
Communication		20,952	
Supplies and Services		1,459,709	
Other Operating		25,283	
Net	1,670,500	1,667,254	3,246
Department Total	47,886,300	45,181,235	2,705,065
Expense Summary by Category			
Main Estimate	44,723,200		
Main Estimate Transfer*	1,670,500		
Main Estimate Transfer****	121,300		
Special Warrant	1,371,300		
Personnel Services		14,903,472	
Grants/Transfer Payments		14,407,227	
Transportation		1,309,333	
Communication		419,480	
Supplies and Services		10,241,380	
Debt Servicing		2,841,949	
Other Operating		1,085,879	
Minor Capital		(341,217)	
Amortization		2,313,732	
Recoveries into Appropriation		(2,000,000)	
	47,886,300	45,181,235	2,705,065

ENABLING APPROPRIATIONS (XXVI)

1. Canada - Manitoba Enabling Vote			
Main Estimate	44,991,600		
Main Estimate Transfer*	(27,169,000)		
Net	17,822,600	-	17,822,600
2. Sustainable Development Innovations Fund			
Main Estimate	3,400,000		
Personnel Services		49,618	
Grants/Transfer Payments		2,519,793	
Transportation		23,400	
Communication		28,324	
Supplies and Services		314,141	
Other Operating		33,582	
Minor Capital		214	
Net	3,400,000	2,969,072	430,928
3. Justice Initiatives			
Main Estimate	2,250,000		
Main Estimate Transfer**	(2,022,554)		
Net	227,446	-	227,446

4. Security Initiatives			
Main Estimate	300,000		
Main Estimate Transfer***	(221,203)		
Net	78,797	-	78,797
5. Internal Reform, Workforce Adjustment and General Salary Increases			
Main Estimate	8,000,000		
Main Estimate Transfer****	(6,223,300)		
Net	1,776,700	-	1,776,700
Department Total	23,305,543	2,969,072	20,336,471
Expense Summary by Category			
Main Estimate	58,941,600		
Main Estimate Transfer*	(27,169,000)		
Main Estimate Transfer**	(2,022,554)		
Main Estimate Transfer***	(221,203)		
Main Estimate Transfer****	(6,223,300)		
Personnel Services		49,618	
Grants/Transfer Payments		2,519,793	
Transportation		23,400	
Communication		26,324	
Supplies and Services		314,141	
Other Operating		33,582	
Minor Capital		214	
	23,305,543	2,969,072	20,336,471

OTHER APPROPRIATIONS (XXVII)

1. Emergency Expenditures			
Main Estimate	25,000,000		
Special Warrant	19,210,000		
Personnel Services		2,513,617	
Grants/Transfer Payments		14,348,041	
Transportation		6,437,432	
Communication		473,659	
Supplies and Services		3,085,861	
Debt Servicing		8,636	
Other Operating		981,508	
Minor Capital		134,891	
Amortization		2,060,500	
Net	44,210,000	30,044,145	14,165,855
2. Allowance for Losses and Expenditures Incurred by Crown Corporations and Other Provincial Entities			
Main Estimate	810,000		
Grants/Transfer Payments		1,010,972	
Debt Servicing		8,132	
Net	810,000	1,019,104	(209,104)

4. Red River Floodway Renewal Expansion			
Main Estimate Transfer*	6,109,800		
Personnel Services			
Grants/Transfer Payments		279,481	
Communication		(155)	
Other Operating		155	
Net	6,109,800	279,481	5,830,319
Department Total	51,129,800	31,342,730	19,787,070
Expense Summary by Category			
Main Estimate	25,810,000		
Main Estimate Transfer*	6,109,800		
Special Warrant	19,210,000		
Personnel Services		2,513,617	
Grants/Transfer Payments		15,638,494	
Transportation		6,437,432	
Communication		473,504	
Supplies and Services		3,085,861	
Debt Servicing		16,768	
Other Operating		981,663	
Minor Capital		134,891	
Amortization		2,060,500	
	51,129,800	31,342,730	19,787,070

SUMMARY OF DEPARTMENTAL APPROPRIATIONS AND EXPENSES
PART B - CAPITAL INVESTMENTS

For the Year ended March 31, 2005

	Capital Investment Authority $	Expended on Acquisitions $	Writedowns $	Net Acquisitions $	Unexpended Balance $
Legislative Assembly	61,000	53,161	-	53,161	7,839
Advanced Education and Training	3,120,000	702,172	-	702,172	2,417,828
Agriculture, Food and Rural Initiatives	242,000	236,493	-	236,493	5,507
Conservation	3,653,200	3,164,239	-	3,164,239	488,961
Culture, Heritage and Tourism	332,000	323,868	-	323,868	8,132
Energy, Science and Technology	10,080,000	6,683,656	-	6,683,656	3,396,344
Family Services and Housing	1,890,000	1,299,592	-	1,299,592	590,408
Finance	700,000	637,984	-	637,984	62,016
Health	4,171,400	4,171,264	-	4,171,264	136
Justice	2,365,000	2,326,824	-	2,326,824	38,176
Transportation and Government Services	105,276,000	103,214,297	-	103,214,297	2,061,703
Water Stewardship	4,015,700	9,900,512	-	9,900,512	(5,884,812)
Enabling Appropriations	4,685,600	626,633	-	626,633	4,058,967
	140,591,900	133,340,695	-	133,340,695	7,251,205

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- UNDER THE NORTHERN AFFAIRS ACT:
- The Northern Affairs Fund. . . . 4 - 31

- Custodial Trust Funds held by the Department of Finance and Other Government Departments. . . . 4 - 45

STATEMENT OF ALL REMISSIONS IN WHOLE OR IN PART IN ANY TAX, FEE, FINE, PENALTY OR FORFEITURE MADE

As Required by Section 24B of the Financial Administration Act

For the Year Ended March 31, 2005

	$
Berube, Rosanna	119
Blair, Rona and Hornby, Clinton	165
Bond, Ollie P.	184
Carriere, Cecile	112
Davis, Carole	154
Filewich, Helen	203
Frizzell, George A.	17
Graves, Fred G.	192
Hamon, Coralie M.	140
Hinkelman, Bob and Joy	227
Klassen, Abe C.	129
Luetkehoelter, G.W. Lee	150
Manko, Judy	119
Moster, H. Clare	85
Munro, Robert	238
Penner, Jake	192
Perkins, Mary	109
Rubin, Fern and Charles	142
Simard, Laudina	119
Steel, Helen	164
Stewart, Noel	237
Tait, W.J.A.	154
	3,351

STATEMENT OF THE TOTAL AMOUNT OF DEBT OR OBLIGATION DUE HER MAJESTY WRITTEN-OFF IN WHOLE OR IN PART

As Required by Section 24B of the Financial Administration Act
For the Year Ended March 31, 2005

	$	$
ABORIGINAL AND NORTHERN AFFAIRS (XIX)		
Communities Economic Development Fund - Business Loan Program		779,037
ADVANCED EDUCATION AND TRAINING (XLIV)		
Student Financial Assistance		180,657
AGRICULTURE, FOOD AND RURAL INITIATIVES (III)		
Fees	287	
Manitoba Agriculture Credit Corporation	915,954	916,241
CONSERVATION (XII)		
Fees		3,851
CULTURE, HERITAGE AND TOURISM (XIV)		
Fees		5,107
EDUCATION, CITIZENSHIP AND YOUTH (XVI)		
Fees		1,660
FAMILY SERVICES AND HOUSING (IX)		
Employment and Income Assistance		622,535
FINANCE (VII)		
Corporation Capital Tax	395,267	
Levy for Health and Education	148,486	
Motive Fuel Tax	44,333	
Retail Sales Tax	6,795,128	7,383,214
HEALTH (XXI)		
Fees		10,008
INDUSTRY, ECONOMIC DEVELOPMENT AND MINES (X)		
Manitoba Industrial Opportunities Program		807,500
INTERGOVERNMENTAL AFFAIRS AND TRADE (XIII)		
Accounts Receivable	6,334	
Canada Manitoba Economic Development Patmership	446,680	453,014
LABOUR AND IMMIGRATION (XI)		
Fees		9,569
TRANSPORTATION AND GOVERNMENT SERVICES (XV)		
Fees		7,654
		11,180,047
RECOVERY OF AMOUNTS CANCELLED IN PREVIOUS YEARS		
ADVANCED EDUCATION AND TRAINING (XLIV)		
Fees		3,083
CONSERVATION (XII)		
Fees		341
		11,176,623

LATE ACCOUNTS

PAID DURING THE YEAR ENDING MARCH 31, 2005 AS REQUIRED BY SUBSECTION 1(c) OF SECTION 39 OF THE FINANCIAL ADMINISTRATION ACT

(with comparative figures for Late Accounts paid up to May 31, 2005 during the year ending March 31, 2006)

	2004-2005 $	2 MONTHS 2005-2006 $
LEGISLATIVE ASSEMBLY (I)		
5. Other Assembly expenses	7,435	3,157
7. Office of the Ombudsman	521	107
	7,957	3,264
EXECUTIVE COUNCIL (II)		
1. General Administration	4,116	
	4,116	595
ABORIGINAL AND NORTHERN AFFAIRS (XIX)		
1. Aboriginal and Northern Affairs Executive	568	
2. Aboriginal and Northern Affairs Operations	25,009	
3 Capital Grants	2,075	
	27,652	600
ADVANCED EDUCATION AND TRAINING (XLIV)		
1. Administration and Finance	1,325	
3. Manitoba Student Aid and the mantoba Student Loan Service Bureau	848	
4. Training and Continuing Education	3,789	
	5,961	1,901
AGRICULTURE, FOOD AND RURAL INITIATIVES (III)		
1. Administration and Finance	13,829	
4. Agricultural Development and Marketing	1,452	
5. Regional Agricultural Services	2,680	
6 Policy and economics	587	
	18,549	1,366
CIVIL SERVICE COMMISSION (XVII)		
1. Civil Service Commission	3,265	
	3,265	1,364
Carried Forward	67,501	9,090

	2004-2005 $	2 MONTHS 2005-2006 $
Brought Forward	67,501	9,090
CONSERVATION (XII)		
1. Administration and Finance	12,976	
2. Conservation Support Services	2,865	
3. Regional Operations	45,767	
4. Conservation Programs	67,702	
5. Envionrmental Stewardship	25,727	
6. International Institute for Sustainable Development	3,683	
8. Minor Capital Projects	1,834	
	160,554	76,330
CULTURE, HERITAGE AND TOURISM (XIV)		
1. Administration and Finance	4,971	
2. Culture, Heritage and Recreation Programs	5,765	
3. Information Resources	625	
4. Tourism	17,283	
	28,644	1,955
EDUCATION, CITIZENSHIP AND YOUTH (XVI)		
1. Administration and Finance	3,679	
2. School Programs	38,942	
3. Bureau de l'education francaise	747	
4 Support to Schools	302	
6. MB4YOUTH	4,493	
	48,162	5,388
EMPLOYEE PENSIONS AND OTHER COSTS (VI)		
1. Employee Pensions and Other Costs	16,781	12,900
ENERGY, SCIENCE AND TECHNOLOGY (XVIII)		
1. Administration and Finance	116	
2. Energy and Climate Change Initiatives	1,052	
3. Science, Innovation and Business Development	15,214	
4. Manitoba Innovation and Communication Technologies	25,200	
6 Desktop refresh Initiative	4,364	
	45,945	16,371
FAMILY SERVICES AND HOUSING (IX)		
1. Administration and Finance	(748)	
2. Employment, Income and Housing	1,854	
3. Services for Persons with Disabilities	12,740	
4. Child and Family Services	8,725	
5. Community Service Delivery	57,414	
	79,984	-
Carried Forward	447,571	122,033

	2004-2005	2 MONTHS 2005-2006
	$	$
Brought Forward	447,571	122,033
FINANCE (VII)		
1. Administration and Finance	316	
3. Comptroller's Division	983	
4. Taxation Division	499	
7. Treasury Board Secretariat	-	
8. Consumer and Corporate Affairs	5,771	
11. Public Debt	1,021	
	8,590	8,086
HEALTH (XXI)		
1. Administration and Finance	2,434	
2. Health Accountability, Policy and Panning	43,788	
3. Health Workforce	2,830	
4. Regional Programs and Services	3,712	
5. Provincial Health Programs	4,555	
	57,319	119,422
HEALTHY CHILD MANITOBA (XXXIV)		
1. Healthy Child Manitoba	13,617	30,893
INDUSTRY, ECONOMIC DEVELOPMENT AND MINES (X)		
1. Administration and Finance	1,789	
2. Business Services	7,614	
3. Mineral Resources	4,967	
4. Community and Economic Development	6,546	
	20,916	26,250
INTERGOVERNMENTAL AFFAIRS AND TRADE (XIII)		
1. Administration and Finance	663	
2. Community and Land Use Planning Services	352	
3. Provincial-Municipal Support Services	505	
6. Urban Strategic Initiatives	6	
7. Trade and Fed-Prov and International Relations	221	
	1,747	9,058
JUSTICE (IV)		
1. Administration and Finance	540	
2. Criminal Justice	10,578	
3. Civil Justice	4,568	
4. Corrections	14,737	
5. Courts	9,024	
	39,446	26,127
Carried Forward	589,206	341,869

	2004-2005	2 MONTHS 2005-2006
	$	$
Brought Forward	589,206	341,869
LABOUR AND IMMIGRATION (XI)		
2. Labour Programs	4,085	
3. Immigration and Multiculturalism	6	
	4,091	1,588
SENIORS DIRECTORATE (XXIV)		
1. Seniors Directorate	332	
	332	-
SPORT (XXVIII)		
1. Sport	325	
	325	-
STATUS OF WOMEN (XXII)		
1. Status of Women	58	
	58	-
TRANSPORTATION AND GOVERNMENT SERVICES (XV)		
1. Administration and Finance	4,495	
2. Highways and Transportation Programs	33,842	
3. Government Services Programs	25,896	
4. Infrastructure Works	277,669	
5. Costs Related to Capital Assets	24,817	
	366,719	323,038
WATER STEWARDSHIP (XXV)		
1. Administration and Finance	599	
2. Water Management	7,435	
3. Fisheries and Water Quality Services	148	
6. Minor capital Projects	654	
	8,837	22,636
ENABLING APPROPRIATIONS (XXVI)		
2. Sustainable Development Innovations Fund	175,094	
	175,094	-
OTHER APPROPRIATIONS (XXVII)		
1. Emergency Expenditures	-	583
	-	583
	1,144,662	689,714

STATEMENT OF SPECIAL WARRANTS OF HIS HONOUR THE LIEUTENANT-GOVERNOR OF MANITOBA

As Required by Section 32(1) of the Financial Administration Act
Issued Relative to the Year Ended March 31, 2005

OPERATING EXPENSES

			$
EXECUTIVE COUNCIL (II)			
February 9, 2005	2-1	General Administration	100,000
ADVANCED EDUCATION AND TRAINING (XLIV)			
December 21,2004	44-5	Capital Grants	8,650,000
February 9, 2005	44-5	Capital Grants	6,000,000
AGRICULTURE, FOOD AND RURAL INITIATIVES (III)			
February 9, 2005	3-2	Risk Management and Income Support Programs	1,574,000
CONSERVATION (XII)			
February 9, 2005	12-5	Environmental Stewardship	112,200
February 9, 2005	12-7	Minor Capital Projects	1,036,800
February 9, 2005	12-8	Costs Related to Capital Assets	51,800
CULTURE, HERITAGE AND TOURISM (XIV)			
February 9, 2005	14-4	Tourism	150,000
February 9, 2005	14-6	Costs Related to Capital Assets	32,300
EDUCATION, CITIZENSHIP AND YOUTH (XVI)			
December 21,2004	16-4	Education and School Tax Credits	13,100,000
February 9, 2005	16-4	Education and School Tax Credits	5,244,500
February 9, 2005	16-5	Support to Schools	4,267,400
February 9, 2005	16-6	MB4 Youtth	114,900
December 21,2004	16-7	Capital Grants for School Divisions	26,000,000
February 9, 2005	16-7	Capital Grants for School Divisions	17,700
ENERGY, SCIENCE AND TECHNOLOGY (XVIII)			
February 9, 2005	18-4	Manitoba Information and Communication Technologies	2,748,600
FAMILY SERVICES AND HOUSING (IX)			
February 9, 2005	9-1	Administration and Finance	198,300
February 9, 2005	9-2	Employment, Income and Housing	8,864,100
February 9, 2005	9-3	Services with Persons with Disabilities	4,031,500
February 9, 2005	9-4	Child and Family Services	9,039,100
February 9, 2005	9-5	Community Service Delivery	574,400
FINANCE (VII)			
February 9, 2005	7-5	Federal-Provincial Relations and Research	360,900
February 9, 2005	7-10	Net Tax Credit Payments	1,455,600
		Carried Forward	93,724,100

		Brought Forward	93,724,100
HEALTH (XXI)			
February 9, 2005	21-2	Health, Accountability, Policy and Planning	909,000
February 9, 2005	21-3	Health Workforce	242,700
February 9, 2005	21-4	Regional Programs and Services	972,200
February 9, 2005	21-5	Provincial Health Programs	2,044,600
February 9, 2005	21-6	Health Services Insurance Fund	100,192,800
February 9, 2005	21-7	Addictions Foundation of Manitoba	553,600
INTERGOVERNMENTAL AFFAIRS AND TRADE (XIII)			
February 9, 2005	13-4	Financial Assistance to Municipalities	3,363,900
JUSTICE (IV)			
February 9, 2005	4-3	Civil Justice	290,800
February 9, 2005	4-4	Corrections	5,316,900
February 9, 2005	4-6	Costs Related to Capital Assets	194,000
LABOUR AND IMMIGRATION (XI)			
February 9, 2005	11-3	Immigration and Multiculturalism	622,100
SPORT (XXVIII)			
February 9, 2005	28-1	Sport	408,700
TRANSPORTATION AND GOVERNMENT SERVICES (XV)			
February 9, 2005	15-3	Government Services Programs	522,400
February 9, 2005	15-4	Infrastructure Works	1,900,000
WATER STEWARDSHIP (XXV)			
February 9, 2005	25-1	Administration and Finance	34,400
February 9, 2005	25-3	Fisheries and Water Quality Services	499,000
February 9, 2005	25-4	Manitoba Water Services Board	50,800
February 9, 2005	25-6	Minor Capital Projects	787,100
OTHER APPROPRIATIONS (XXVII)			
December 21, 2005	27-1	Emergency Expenditures	19,210,000
		Operating Expenses Total	231,839,100

STATEMENT OF SPECIAL WARRANTS OF HIS HONOUR THE LIEUTENANT-GOVERNOR OF MANITOBA

As Required by Section 32(1) of the Financial Administration Act
Issued Relative to the Year Ended March 31, 2005

CAPITAL INVESTMENT - PART B

General Assets:			$
CONSERVATION (XII)			
February 9, 2005	B.4	Conservation	112,000
		Total for General Assets	112,000
Infrastruture Assets:			
CONSERVATION (XII)			
February 9, 2005	B.13	Conservation	467,400
WATER STEWARDSHIP (XXV)			
February 9, 2005	B15	Water Stewardship	10,352,800
		Total for Infrastructure Assets	10,820,200
		Capital Investment Total - Part B	10,932,200
		Total Special Warrants	242,771,300

EXPLANATORY COMMENTS REGARDING SPECIAL WARRANTS AS SHOWN ON THE STATEMENT OF SPECIAL WARRANTS

For the Year Ended March 31, 2005

OPERATING EXPENSES

Special Warrants amounting to $242,771,300 were issued during the year ended March 31, 2005. The more significant warrants amounting to $229,479,200 consist of the following:

	$
DEPARTMENT OF ADVANCED EDUCATION AND TRAINING (XVI)	
To provide supplementary funding for expenditures related to Red River Community College for the Princess Street Campus due to the change in accounting policy	8,650,000
To provide suppementary funding related to the University of Manitoba Capital Upgrade and Replacement Initiative	6,000,000
DEPARTMENT OF AGRICULTURE, FOOD AND RURAL INITIATIVES (III)	
To provide funding for equity investment in Rancher's Choice Beef Processing Co-Op and promotional campaign, including participation in the food bank program	1,574,000
DEPARTMENT OF CONSERVATION (XII)	
To provide funding for additional costs to prepare cottage lot subdivisions for the Spring 2005 draw	1,036,800
DEPARTMENT OF EDUCATION, CITIZENSHIP AND YOUTH (XVI)	
To provide supplementary funding due to the increased population growth resulting in the number of tax credit recipents($5,244,500), and for costs associated with the 2004 Farmland School Tax Rebate	18,344,500
To provide additional funding for an unbudgeted contribution provided to Division scolaire franco-manitobaine (DSFM) and for a provision to reduce the 2005 Education Tax Ley	4,267,400
To provide supplementary funding due to the change in accounting standards	26,000,000
DEPARTMENT OF ENERGY, SCIENCE AND TECHNOLOGY (XVIII)	
To provide additional funding due to reduced recoveries from departments offset by revenue from EDS from the renegotiation of Desktop Services Agreement, and salary and employee benefit increases	2,748,600
Carried Forward	68,621,300

Brought Forward	68,621,300
DEPARTMENT OF FAMILY SERVICES AND HOUSING (IX)	
To provide supplementary funding for the Manitoba Housing and Renewal Corporations increased expenditures on housing subsidies and initiatives	8,864,100
To provide funding for Health Services and Employment and Income Assistance due to increased caseload and higher than anticapted cost per case, and costs related to the transfer of Hydra House($315.)	4,031,500
To provide additional funding for increased costs for Winnipeg Child and Family Services due to increased number of days, medical costs, maintenance, and operating deficits at Central and Western CFS	9,039,100
To provide funding due to the increases in non-descretionary costs associated with direct service offset by under-expenditures for salaries nod employee benefits	574,000
DEPARTMENT OF FINANCE (VII)	
To provide supplementary funding for Net Tax Credit Payments as a result of prior year adjustments forecasted by Canada	1,455,600
DEPARTMENT OF HEALTH (XXI)	
To provide funding for over-expenditures due to unachieved operating expenditure reductions and various vacancy targets	909,000
To provide additional funding due to the increase in air ambulance mileage rates	972,200
To provide supplementary funding to Provincial Health Programs due to higher vaccine and operating costs, unachieved vacancy targets, food, drugs, laundry services, and physician remuneration	2,044,600
To provide supplementary funding to Health Authorities($47,122.1), Medical($32,954.5), and Pharmacare($20,116.2) due to higher than anticipated costs of health services	100,192,800
To provide supplementary funding provided for staffing cost shortfalls offset by approved in-year reductions	553,600
DEPARTMENT OF INTERGOVERNMENTAL AFFAIRS AND TRADE (XIII)	
To provide funding for year-end accruals related to the Video Lottery Terminal (VLT) uncondional grants	3,363,900
DEPARTMENT OF JUSTICE (IV)	
To provide additional funding primarily for salary costs to the 2004/05 Corrections Arbitration Award	5,316,900
DEPARTMENT OF LABOUR AND IMMIGRATION (XI)	
To provide supplementary funding for the Manitoba-Canada Enhanced Language Training Agreement, the Francophone immigration project, and the Provincial Nominee Program	622,100
Carried Forward	206,560,700

Brought Forward	206,560,700

DEPARTMENT OF TRANSPORTATION AND GOVERNMENT SERVICES (XV)

To provide funding to cover an under-recovery for mould and remediation services provided to aboriginal agencies and an unbudgeted utility bill for Churchill Town Centre	522,400
To provide additonal funding for snow removal contingency and additional engineering costs associated with winter roads	1,900,000

DEPARTMENT OF WATER STEWARDSHIP (XXV)

To provide additional funding for legal costs associated with the Devils Lake outlet and Garrison Deversion Project	499,000
To provide funding to cover additional expenditures related to repairs on Provincial waterway railway bridges for Tourond Creek and CNR Crossing - mile 379	787,100

DEPARTMENT OF OTHER APPROPRIATIONS (XXVII)

To provide supplementary funding for the costs of the Manitoba Agricultural Credit Corporation's (MACC) Bovine Spongiform Encephalopathy (BSE) crisis stratagem	19,210,000
Operating Expenses Total - Part A	229,479,200

CAPITAL INVESTMENTS - PART B

Special Warrants - Capital Investments/Infrastructure Assets amounting to $10,932,200 were issued during the year ended March 31, 2005. The more significant warrants amounting to $10,820,200 consist of the following.

DEPARTMENT OF CONSERVATION (XII)

To provide additional funding for costs preparing cottage subdivisions for the spring 2005 cottage lot draw	467,400
To provide supplementary funding to costs associated with the Manitoba Floodway Authority and to the Community Ring Dykes projects under the Floodway Proofing Program	10,352,800
Capital Investments Total - Part B	10,820,200
Grand Total - Part A & B	240,299,400

STATEMENT OF THE SETTLEMENT OF DEBTS OR OBLIGATIONS

As Required by Section 23 of the Financial Administration Act

For the Year Ended March 31, 2005

	$
CONSERVATION (XII)	
Page, David	5,000
	5,000

STATEMENT OF THE CLAIMS SETTLED

As Required by Section 41(7) of the Financial Administration Act

For the Year Ended March 31, 2005

	$
AGRICULTURE, FOOD AND RURAL INITIATIVES (III)	
Smith, Steven	2,500
CONSERVATION (XII)	
D'Arcy & Deacon in Trust for Immigrant and Refugee Community Organization of Manitoba Inc.	15,000
JUSTICE (IV)	
Flett, George	80
Payment of wrongful seizure and impoundment of vehicles	1,394
Prairie By Law Refunds	93,620
Thompson Dorfman Sweatman LLP-Goldberg, Marilyn	5,000
TRANSPORTATION AND GOVERNMENT SERVICES (XV)	
Koe, Ray	40
McAllister, Bill	68
Payment of wrongful seizure and impoundment of vehicles	458
	118,160

STATEMENT OF EXPENDITURES RELATED TO CAPITAL AND FUTURE CONTRACT COMMITMENTS

As Required by Section 45(3) of The Financial Administration Act
For the Year Ended March 31, 2005

DEPARTMENT	APPROPRIATION NUMBER	2004-05 EXPENDITURE $	FUTURE COMMITMENT $
LEGISLATIVE ASSEMBLY (I)			
Minor Capital From Current Operating Appropriations		141,683	
Rental/Lease Agreements			30,854
		141,683	30,854
EXECUTIVE COUNCIL (II)			
Minor Capital from Current Operating Appropriations		4,372	
Rental/Lease Agreements			15,519
		4,372	15,519
ABORIGINAL AND NORTHERN AFFAIRS (XIX)			
Northern Communities	19-3A	6,121,499	376,705
Access and Resources Roads	19-3B	235,000	
Minor Capital from Current Operating Appropriations		111,312	
Rental/Lease Agreements			18,983
		6,467,811	395,688
ADVANCED EDUCATION AND TRAINING (XLIV)			
Universities	44-5A	20,475,000	
Community Colleges	44-5B	12,611,199	
Minor Capital from Current Operating Appropriations		266,342	
Rental/Lease Agreements			118,600
		33,352,542	118,600
AGRICULTURE, FOOD & RURAL INITIATIVES (III)			
Veterinary Services	3-4C-4	300,000	
Rural Economic Development Initiatives	3-6E-2	4,346,238	
Minor Capital from Current Operating Appropriations		267,260	
		4,913,499	-
CIVIL SERVICE COMMISSION (XVII)			
Minor Capital from Current Operating Appropriations		35,457	
Rental/Lease Agreements			17,535
		35,457	17,535

DEPARTMENT	APPROPRIATION NUMBER	2004-05 EXPENDITURE $	FUTURE COMMITMENT $
CONSERVATION (XII)			
Planning and Development	12-4C-2B		10,684
Forest Inventory and Resources Analysis	12-4E-2B		134,673
Crown Lands Registry	12-4J-2B		18,609
Crown Lands Operations	12-4J-1B		37,047
Equipment and Facility Maintenance	12-7A-1	124,483	
Regional Equipment and Infrastructure	12-7A-2	216,346	
Heritage Marshes	12-7B-2	117,946	
Park Infrastructure	12-7C-1	2,069,984	-
Park Road Maintenance	12-7C-2	142,422	
Park Enhancement Projects	12-7C-3	2,030,713	2,000
Park Districts	12-7C-4	75,000	
Minor Capital from Current Operating Appropriation		987,358	
Rental/Lease Agreements			-
		5,764,252	203,013
CULTURE, HERITAGE AND TOURISM (XIV)			
Grants to Cultural Organizations	14-5A	315,661	-
Heritage Building	14-5B	210,000	
Community Places Program	14-5C	2,499,790	2,030,000
Minor Capital from Current Operating Appropriation		195,176	
		3,220,628	2,030,000
EDUCATION, CITIZENSHIP AND YOUTH (XVI)			
School Divisions - Principal Repayments	16-7A	48,116,800	
School Divisions - Capital Grants	16-7B	6,477,408	
Minor Capital from Current Operating Appropriations		624,605	
Rental/Lease Agreements			99,800
		55,218,813	99,800
ENERGY, SCIENCE AND TECHNOLOGY (XVIII)			
Minor Capital from Current Operating Appropriations		243,780	
Rental/Lease Agreements			50,011
		243,780	50,011

DEPARTMENT	APPROPRIATION NUMBER	2004-05 EXPENDITURE $	FUTURE COMMITMENT $
FAMILY SERVICES AND HOUSING (IX)			
Minor Capital from Current Operating Appropriations		360,620	
Rental/Lease Agreements			366,671
		360,620	366,671
FINANCE (VII)			
Consumer and Corporate Affaits	7-C8-2		-
Minor Capital from Current Operating Appropriations		177,932	
Rental/Lease Agreements			94,603
		177,932	94,603
HEALTH (XXI)			
Acute Care - Repayments	21-8A-1	25,106,819	
Long Term Care - Repayments	21-8A-2	13,209,353	
Community and Mental Health Services Repayments	21-8A-3	769,457	
Acute Care - Equipment Purchases and Repayments	21-8B-1	25,101,573	
Long-Term Care - Equipment Purchases and Repayments	21-8B-2	1,295,496	
Other Capital - Acute Care	21-8C-1	6,592,597	
Other Capital - Long-Term Care	21-8C-2	1,831,717	
Minor Capital from Current Operating Appropriation		491,243	
		74,398,254	
HEALTHY CHILD MANITOBA (XXXIV)			
Minor Capital from Current Operating Appropriation		32,535	
INDUSTRY, ECONOMIC DEVELOPMENT AND MINES (X)			
Minor Capital from Current Operating Appropriation		195,763	86,868
INTERGOVERNMENTAL AFFAIRS AND TRADE (XIII)			
Financial Assistance for the City of Winnipeg	13-4A-2	19,014,068	-
Transit Bus Purchases	13-4B-2	100,000	
Infrastructure Programs	13-5A	10,464,722	
Minor Capital from Current Operating Appropriation		250,475	
		29,829,265	-
JUSTICE (IV)			
Minor Capital from Current Operating Appropriations		732,412	
		732,412	-

DEPARTMENT	APPROPRIATION NUMBER	2004-05 EXPENDITURE $	FUTURE COMMITMENT $
LABOUR AND IMMIGRATION (XI)			
Minor Capital from Current Operating Appropriations		252,869	
Rental/Lease Agreements			69,900
		252,869	69,900
SENIORS DIRECTORATE (XXIV)			
Minor Capital from Current Operating Appropriations		217	
SPORT (XXVIII)			
Minor Capital from Current Operating Appropriations		58	
TRANSPORTATION AND GOVERNMENT SERVICES (XV)			
Highways and Transportation Programs	15-2		3,269,391
Government Services Programs	15-3	2,612,504	983,533
Municipalities, L.G.D.'s and Unorganized Territories	15-4D	2,701,889	
Airport Improvements	15-4E-2	1,153,239	
Ferries and Landings	15-4E-3	123,619	
Building and Storage Yards	15-4E-5	422,829	
Improvements to Weigh Scales	15-4E-6	45,479	
Winter Roads	15-4F	7,044,174	
Assistance to Local Governments	15-6D	1,000,074	
Minor Capital from Current Operating Appropriations		10,598,095	
Rental/Lease Agreements			88,745,800
		25,701,901	92,998,724
WATER STEWARDSHIP (XXV)			
Sewer and Water Program		10,320,000	
Conservation Districts		3,755,000	
Minor Capital from Current Operating Appropriations	25-6A	(382,117)	37,483
Rental/Lease Agreements			-
		13,692,883	-
OTHER APPROPRIATIONS (XXVII)			
Minor Capital from Current Operating Appropriations		134,891	
Conservation Emergency Expenditures	27.1		-
		134,891	-
TOTAL		241,179,556	96,577,786

NOTE 1: The Appropriation Act, 2004 authorizes the Government to commit to expenditures up to an amount not exceeding $300,000,000 for the purpose of ensuring completion of projects or fulfilling contracts initiated prior to March 31, 2005. Any expenditures so committed must be included in the estimates of the fiscal year in which the expenditure is to be made. Accordingly, the departmental commitments shown relate to long-term ongoing contracts covering the acquisition and/or rental of Capital Assets.

STATEMENT OF REVENUE AND EXPENSE RELATED TO ROADWAY AND MUNICIPAL INFRASTRUCTURE

As Required by Section 67.1 of the Financial Administration Act
For the Year Ended March 31, 2005

	2005 $
REVENUE	
Net Gasoline Tax - Note 1	154,087,468
Net Motive Fuel Tax - Note 1	80,780,866
	234,868,334
Less: Tax attributed to aircrafts and locomotives	17,174,401
TOTAL REVENUE	217,693,933
EXPENSES	
Construction and maintenance	242,507,740
Operations	28,704,600
Transit grants	22,698,700
Other Infrastructure related grants	5,630,700
	299,541,740
NET RESULT FOR THE YEAR	(81,847,807)

Note 1: Net amount refers to proceeds of tax paid into the Consolidated Fund, which excludes authorized refunds and deductions for allowances to dealers including all related expenditures of a similar character.

Office of the Auditor General

500 - 330 Portage Avenue
Winnipeg, Manitoba
CANADA R3C 0C4

AUDITOR'S REPORT

On Amounts Paid to Members of The Assembly

To the Legislative Assembly of Manitoba

I have audited the report of amounts paid to Members of the Assembly during the year ended March 31, 2005, being the statement of compensation and the statement of reimbursement of expenses. This financial information reflects amounts paid to Members of the Assembly in accordance with provisions of the Legislative Assembly Act and is the responsibility of the Government of the Province of Manitoba. My responsibility is to express an opinion on the financial information based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In my opinion, this financial information presents fairly, in all material respects, amounts paid to Members of the Assembly during the year ended March 31, 2005 in accordance with provisions of the Legislative Assembly Act.

Jon W. Singleton, CA•CISA
Auditor General

Winnipeg, Manitoba
June 16, 2005

REPORT OF AMOUNTS PAID TO MEMBERS OF THE ASSEMBLY
AS REQUIRED BY SECTIONS 52.27(1) AND (2) OF THE "LEGISLATIVE ASSEMBLY ACT"
BEING CH. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA
DURING THE YEAR ENDED MARCH 31, 2005
COMPENSATION

MEMBER	CONSTITUENCY	MEMBERS' INDEMNITY	PREMIER'S AND MINISTERS' COMPENSATION	OTHER COMPENSATION	CROWN CONTRIBUTION TO RETIREMENT BENEFITS
		$	$	$	$
Aglugub, C.	The Maples	65,349.22		3,470.96	4,817.46
Allan, Hon. N.	St. Vital	65,349.22	28,916.58		6,598.61
Altemeyer, R.	Wolseley	65,349.22			4,574.47
Ashton, Hon. S.	Thompson	65,349.36	28,916.44		6,598.61
Bjornson, Hon. P.	Gimli	65,349.22	28,916.58		6,598.61
Brick, M.	St. Norbert	65,349.22		894.00	4,637.05
Caldwell, D.	Brandon East	65,349.22			4,574.47
Chomiak, Hon. D.	Kildonan	65,349.22	28,916.58		6,598.61
Cullen, C.	Turtle Mountain	47,221.44			3,305.52
Cummings, G.	Ste. Rose	65,349.22			4,574.47
Derkach, L.	Russell	65,349.22		5,787.72	4,979.56
Dewar, G.	Selkirk	65,349.22		5,787.72	4,979.56
Doer, Hon. G.	Concordia	65,349.22	46,266.94		7,813.22
Driedger, M.	Charleswood	65,349.22			4,574.47
Dyck, P.G.	Pembina	65,349.22		4,628.30	4,898.31
Eichler, R.	Lakeside	65,349.22			4,574.47
Faurschou, D.	Portage	65,349.22			4,574.47

Gerrard, J.	River Heights	65,349.22			4,574.47
Goertzen, K.	Steinbach	65,349.22			4,574.47
Hawranik, G.	Lac du Bonnet	65,349.22			4,574.47
Hickes, Hon. G.	Point Douglas	65,349.22		24,289.39	6,274.60
Irvin-Ross, K.	Fort Garry	65,349.22		3,470.96	4,817.46
Jennissen, G.	Flin Flon	65,349.22		7,502.30 (2)	4,574.47
Jha, B.	Radisson	65,349.22		3,470.96	4,817.46
Korzeniowski, B.	St. James	65,349.22		5,787.72	4,979.56
Lamoureux, K.	Inkster	65,349.22			4,574.47
Lathlin, Hon. O.	The Pas	65,349.22	28,916.58		6,598.61
Lemieux, Hon. R.	La Verendrye	65,349.22	28,916.58		6,598.61
Loewen, J.	Fort Whyte	65,349.22			4,574.47
Mackintosh, Hon. G.	St. Johns	65,349.22	28,916.58		6,598.61
Maguire, L.	Arthur-Virden	65,349.22			4,574.47
Maloway, J.	Elmwood	65,349.22			4,574.47
Martindale, D.	Burrows	65,349.22		4,215.96	4,869.61
McGifford, Hon. D.	Lord Roberts	65,349.22	28,916.58		6,598.61
Melnick, Hon. C.	Riel	65,349.22	28,916.58		6,598.61
Mihychuk, M.	Minto	11,304.74	4,763.64		1,124.79
Mitchelson, B.	River East	65,349.22			4,574.47
Murray, S.	Kirkfield Park	65,349.22		28,916.58	6,598.61
Nevakshonoff, T.	Interlake	65,349.22		3,470.96	4,817.46
Oswald, Hon. T.	Seine River	65,349.22	12,553.24	1,963.72	5,590.66
Penner, Jack	Emerson	65,349.22			4,574.47

MEMBER	CONSTITUENCY	MEMBERS' INDEMNITY	PREMIER'S AND MINISTERS' COMPENSATION	OTHER COMPENSATION	CROWN CONTRIBUTION TO RETIREMENT BENEFITS
Reid, D.	Transcona	65,349.22		2,235.00	4,730.92
				7,471.36 (1)	
Reimer, J.	Southdale	65,349.22		596.00	4,616.19
Robinson, Hon. E.	Rupertsland	65,349.22	28,916.58		6,598.61
Rocan, D.	Carman	65,349.22			4,574.47
Rondeau, Hon. J.	Assiniboia	65,349.22	28,916.58		6,598.61
Rowat, L.	Minnedosa	65,349.22			4,574.47
Sale, Hon. T.	Fort Rouge	65,349.22	28,916.58		6,598.61
Santos, C.	Wellington	65,349.22		8,098.46	5,141.24
Schellenberg, H.	Rossmere	65,349.36		5,787.72	4,979.57
Schuler, R.	Springfield	65,349.22			4,574.47
Selinger, Hon. G.	St. Boniface	65,349.22	28,916.58		6,598.61
Smith, Hon. S.	Brandon West	65,349.22	28,916.58		6,598.61
Stefanson, H.	Tuxedo	65,349.22			4,574.47
Struthers, Hon. S.	Dauphin-Roblin	65,349.22	28,916.58		6,598.61
Swan, A.	Minto	48,478.36		1,507.38	3,499.02
Taillieu, M.	Morris	65,349.22			4,574.47
Tweed, M.	Turtle Mountain	12,022.94			841.61
Wowchuk, Hon. R.	Swan River	65,349.22	28,916.58		6,598.61
TOTALS		3,713,234.86	526,248.96	129,353.17	304,771.07

Notes:

1. Renumeration received from Manitoba Public Insurance Corporation as reported to the Minister of Finance pursuant to Section 52.27(2) of the Legislative Assembly Act.
2. Renumeration received from Manitoba Hydro-Electric Board as reported to the Minister of Finance pursuant to Section 52.27(2) of the Legislative Assembly Act.

REPORT OF AMOUNTS PAID TO MEMBERS OF THE ASSEMBLY
AS REQUIRED BY SECTIONS 52.27(1) AND (2) OF THE "LEGISLATIVE ASSEMBLY ACT"
BEING CH. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA
DURING THE YEAR ENDED MARCH 31, 2005
REIMBURSEMENT OF EXPENSES

MEMBER	CONSTITUENCY	TEMPORARY RESIDENCE AND LIVING EXPENSES	COMMUTING EXPENSES	TRAVEL EXPENSES	CONSTITUENCY EXPENSES	PRINTING EXPENSES	COMMITTEE EXPENSES	REIMBURSEMENT OF PREMIER 'S AND MINISTERS' EXPENSES (1A)	REIMBURSEMENT OF OTHER MLAS' EXPENSES (1A)
		$	$	$	$	$	$	$	$
Aglugub, C.	The Maples			1,406.51	47,751.40	2,474.67			
Allan, Hon. N.	St. Vital			567.46	40,565.85	2,957.66		565.15	
Altemeyer, R.	Wolseley			2,120.49	47,091.14	1,824.86			909.56
Ashton, Hon. S.	Thompson	16,882.09		38,978.44	41,144.62	1,249.74		7,717.27	
Bjornson, Hon. P.	Gimli	11,629.81	1,016.27	2,540.96	35,824.37	3,251.65		1,261.88	
Brick, M.	St. Norbert			3,831.00	51,038.26	1,427.46			2,247.84
Caldwell, D.	Brandon East	17,452.00		13,075.51	42,140.84	1,648.77			497.99
Chomiak, Hon. D.	Kildonan			2,781.10	34,150.04	2,982.45		5,157.63	
Cullen, C	Turtle Mountain	12,184.73		13,109.98	36,061.10	2,148.90			
Cummings, G.	Ste. Rose	16,195.43		14,551.16	44,190.62	2,399.97			
Derkach, L.	Russell	16,744.00		34,900.76	41,385.06	3,747.37			54.88
Dewar, G.	Selkirk		2,055.20	7,111.00	44,736.12	2,288.27			
Doer, Hon. G.	Concordia				36,328.11	2,877.53		3,305.39	
Driedger, M	Charleswood			4,534.72	48,941.60	2,428.75			
Dyck, P.G.	Pembina	17,266.63		11,310.00	46,774.58	1,304.69	124.70		3,943.00
Eichler, R.	Lakeside	11,171.04	3,121.18	12,170.61	39,410.28	2,312.32	132.04		

Faurschou, D.	Portage	15,496.10		9,558.78	45,442.22	2,684.94			
Gerrard, J.	River Heights			3,831.00	49,157.43	2,486.60			4,132.05
Goertzen, K.	Steinbach		8,093.37	7,703.00	44,171.11	3,590.48	351.36		
Hawranik, G.	Lac du Bonnet	18,173.10		17,890.26	43,235.00	2,820.43			
Hickes, Hon. G.	Point Douglas			2,018.12	45,440.42	3,659.50			6,645.99
Irvin-Ross, K.	Fort Garry			1,739.57	43,757.43	3,339.53			969.00
Jennissen, G.	Flin Flon	17,344.19		64,741.91	33,967.46	1,454.10			
Jha, B.	Radisson			3,340.10	41,135.05	4,009.65			766.03
Korzeniowski, B.	St. James			1,412.12	43,960.89	3,409.94			1,620.10
Lamoureux, M.	Inkster			3,476.71	50,936.23	3,116.15			156.03
Lathlin, Hon. O.	The Pas	18,978.00		33,953.07	43,920.84	1,137.87		5,519.88	
Lemieux, Hon. R.	La Verendrye			1,694.06	47,589.26	2,051.16		7,164.24	
Loewen, J.	Fort Whyte				48,059.31				
Mackintosh, Hon. G.	St. Johns			605.41	38,757.65	3,104.35		10,722.71	
Maguire, L.	Arthur-Virden	16,737.09		18,026.37	43,960.16	2,460.45			
Maloway, J.	Elmwood			3,831.00	49,007.77	2,102.76			1,167.98
Martindale, D.	Burrows			2,176.52	49,942.48	2,992.48			13.00
McGifford, Hon. D.	Lord Roberts			344.32	43,790.37	3,503.40		2,712.24	
Melnick, Hon. C.	Riel			1,690.22	36,868.42	2,758.89		2,378.76	
Mihychuk, M.	Minto			214.25	12,138.92				1,167.01
Mitchelson, B.	River East			3,831.00	50,188.82	2,837.05			239.98
Murray, S.	Kirkfield Park				50,352.32	2,978.92			1,487.74
Nevakshonoff, T.	Interlake	16,351.00		13,567.56	43,139.84	3,184.10			989.75
Oswald, Hon. T.	Seine River			1,911.97	48,333.51	3,028.58		2,639.81	

MEMBER	CONSTITUENCY	TEMPORARY RESIDENCE AND LIVING EXPENSES	COMMUTING EXPENSES	TRAVEL EXPENSES	CONSTITUENCY EXPENSES	PRINTING EXPENSES	COMMITTEE EXPENSES	REIMBURSEMENT OF PREMIER 'S AND MINISTERS' EXPENSES (1A)	REIMBURSEMENT OF OTHER MLAS' EXPENSES (1A)
		$	$	$	$	$	$	$	$
Penner, Jack	Emerson	14,643.33		16,854.00	40,485.23	2,273.53			240.36
Reid, D.	Transcona			540.93	44,394.66	2,616.45			
Reimer, J.	Southdale			3,849.38	42,308.77	2,838.42			980.52
Robinson, Hon. E.	Rupertsland	7,396.30		50,284.32	37,666.49	857.07		14,535.53	
Rocan, D.	Carman	12,434.37		15,565.87	43,728.16	2,057.52			1,794.23
Rondeau, Hon. J.	Assiniboia			1,739.57	47,552.10	2,994.10		3,061.97	
Rowat, L.	Minnedosa	17,343.56		20,949.00	43,033.83	2,448.43			
Sale, Hon. T.	Fort Rouge			294.08	46,405.02	4,959.72		14,853.78	
Santos, C.	Wellington			702.00	43,636.35	3,077.03			
Schellenberg, H.	Rossmere			1,105.09	36,445.51	2,828.02			
Schuler, R.	Springfield		144.59	4,174.79	47,407.21	2,340.71			169.67
Selinger, Hon. G.	St. Boniface			1,047.02	47,813.55	4,914.44		14,200.83	
Smith, Hon. S.	Brandon West	16,908.19		93.17	38,176.38	2,522.29		4,383.86	
Stefanson, H.	Tuxedo			1,254.75	44,997.46	2,862.73			
Struthers, Hon. S.	Dauphin-Roblin	18,630.31		15,531.47	44,543.65	3,275.98		1,752.22	
Swan, A	Minto			1,775.48	32,906.86	1,526.06			
Tailleiu, M.	Morris		96.50	3,571.25	36,589.34	3,352.77			107.30
Tweed, M.	Turtle Mountain	4,888.44		4,694.93	11,230.84				
Wowchuk, Hon. R.	Swan River	19,996.29		18,813.91	43,954.70	2,553.21		12,730.36	
TOTALS		334,846.00	14,527.11	523,388.03	2,498,063.01	150,334.87	608.10	114,663.51	30,300.01

Notes:

1. The reporting of the following is not required under Sections 52.27(1) & (2) of the Legislative Assembly Act:
   - A. Reimbursement of Premier's and Ministers' Expenses and Reimbursement of Other MLAs' Expenses reflect expenses claimed; however, the expenses reported also include amounts paid directly to a supplier where those amounts have been identified by the member. Expenses claimed by a third party on the member's behalf are excluded.
   - B. The costs associated with the assignment of government vehicles to members, or payments of the optional car allowance to members, in lieu of assigned vehicles, are excluded from this Report.
   - C. Mailing costs paid directly to the supplier on the member's behalf are excluded from this Report.

2. Each official party as well as any independent member is entitled to a special supply and operating allowance under Section 52.23 of the Act. This allowance is in addition to "Reimbursement of Expenses" listed by individual member and was paid as designated by the leader of each party to the following:

New Democratic Party Caucus	$ 80,614.00
Progressive Conservative Party Caucus	$ 47,420.00
Gerrard, J.	$ 2,371.00
Hickes, G.	$ 2,371.00
Lamoureux, K	$ 2,371.00
	$ 135,147.00

3. Each member is required under Section 4(1) of the Member's Salaries, Allowances and Retirement Plans Disclosure Regulation to submit an annual report, to be tabled in the Legislature, of allowances and expenditures for each fiscal year. The amounts of these individual reports may differ from this Report due to timing differences in the recording of staff salaries and expenses.

MANITOBA LOTTERIES TRUST ACCOUNT
STATEMENT OF RECEIPTS AND DISBURSEMENTS

For the Year Ended March 31, 2005
(As Required by Section 22, Manitoba Lotteries Corporation Act)

	2005	2004
Balance, beginning of year	-	-
RECEIPTS:		
Manitoba Lotteries Corporation	273,038,167	235,419,089
DISBURSEMENTS:		
Transfer to Operating Fund Revenue	273,038,167	235,419,089
Balance, end of year	-	-

Office of the Auditor General

500 - 330 Portage Avenue
Winnipeg, Manitoba
CANADA R3C 0C4

AUDITORS' REPORT

To the Legislative Assembly of Manitoba

We have audited the statement of financial position of the Northern Affairs Fund as at March 31, 2004 and the specific purpose funds account statement of transactions, the specific purpose funds account statement of cash flows, the taxation account statement of operations and fund balance and the taxation account statement of cash flows for the year then ended. These financial statements are the responsibility of the Northern Affairs Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Northern Affairs Fund as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Office of the Auditor General

Office of the Auditor General

Winnipeg, Manitoba
September 18, 2004

NORTHERN AFFAIRS FUND

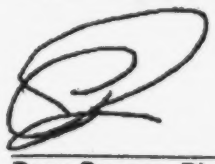
MANAGEMENT REPORT

The accompanying financial statements are the responsibility of management and have been prepared in accordance with the Canadian Generally Accepted Accounting Policies as stated in the notes to the financial statements. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgement regarding all necessary estimates and all other data available.

Management maintains internal controls to provide reasonable assurance that the financial information is reliable and accurate, and that the assets of the Fund are properly safeguarded.

The Director of Administration and Finance has reviewed and approved these financial statements.

On Behalf of Management



Rene Gagnon, Director
Administration and Finance
Department of Aboriginal and Northern Affairs

NORTHERN AFFAIRS FUND
STATEMENT OF FINANCIAL POSITION
As at March 31, 2004

	2004			2003		
	Specific Purpose Funds	Taxation Fund	Total	Specific Purpose Funds	Taxation Fund	Total
ASSETS						
Cash in bank (Note 7)	$ 5,590,130	$ 211,264	$ 5,801,394	$ 3,836,776	$ 221,812	$ 4,058,588
Accounts receivable - Province of Manitoba	1,332,795	14,987	1,347,782	941,805	11,335	953,140
	6,922,925	226,251	7,149,176	4,778,581	233,147	5,011,728
Taxes and grants in lieu of taxes receivable (Note 9)		1,573,194	1,573,194		1,492,102	1,492,102
Less: Allowance for uncollectible taxes and grants in lieu of taxes (Note 10)		(758,918)	(758,918)		(706,422)	(706,422)
	-	814,276	814,276	-	785,680	785,680
	$ 6,922,925	$ 1,040,527	$ 7,963,452	$ 4,778,581	$ 1,018,827	$ 5,797,408
LIABILITIES AND FUND BALANCES						
Accounts payable	$ 1,216,281	$ 1,201	$ 1,217,482	$ 649,620	$ 932	$ 650,552
Interfunds (Note 7)	(111,214)	111,214	-	(121,762)	121,762	-
Funds held in trust		2,288	2,288		2,558	2,558
	1,105,067	114,703	1,219,770	527,858	125,252	653,110
Fund balances (Note 2)	5,817,858	925,824	6,743,682	4,250,723	893,575	5,144,298
	$ 6,922,925	$ 1,040,527	$ 7,963,452	$ 4,778,581	$ 1,018,827	$ 5,797,408

NORTHERN AFFAIRS FUND

SPECIFIC PURPOSE FUNDS ACCOUNT
STATEMENT OF TRANSACTIONS
For the year ended March 31, 2004

		Transactions			
	Balance 31-Mar-03	Revenue (Note 4a)	Expenditure (Note 4a)	Inter-Fund Transfers (Note 5)	Balance 31-Mar-04
Department of Aboriginal and Northern Affairs					
Community Council Funds (Note 6)	$ 3,230,273	$ 16,291,101	$ 15,055,181	$ 359,574	4,825,767
Department Revenue/Transfer Payments	-	74,935	130,511	55,576	-
CommunityEconomic Development Initiative		50,000			50,000
Infrastructure Audit		18,400	15,574		2,826
Rural Forum	75				75
Sturgeon Landing Road	23,598	22,516	15,864	(21,098)	9,152
Sturgeon Gill Road	20,650	39,700	8,000	(15,150)	37,200
Gull Bay (Long Point) Road	1,154	15,654	42,954	36,248	10,102
LGD Aboriginal Student Program	2,619	54,700	56,850		469
Waste Water Study	946				946
Department of Culture, Heritage and Tourism					
Manitoba Community Places Program	3,943	13,000			16,943
Community Support Programs					
Remote Community Recreation Fund	5,402				5,402
Department of Intergovernmental Affairs					
Video Lottery Support Payments	36	124,550		(124,314)	272
Department of Finance					
Provincial-Municipal Tax Sharing Grant	238,997	2,046,086	1,754,746	(235,260)	295,077
Department of Family Services and Housing					
Community Workfare Program	5,351	25,200	27,406		3,145
Cottage Subdivision Funds					
Northern Affairs Levy (Note 6)	246,832	273,154	194,396	(55,576)	270,014
Manitoba Hydro					
Nelson River Archaeological Survey	207	170,000	149,863		20,344
Pimichikamac Archaeological Project		19,060	17,251		1,809
Thicket Portage Hydro Line					
Capital Recovery		171,040	171,040		-
Cross Lake First Nation					
Sturgeon Management Program	114,494	50,000	161,957		2,537
NFA Implementation Research					
Cross Lake Negotiations	6,965				6,965
Northern Scrap Metal Recycling	2,504		2,484		20
Cross Lake Arena	8,482				8,482
Thompson Lake Front	7,874				7,874
Taxation Fund					
Property Tax Enhancement	330,321	117,814	205,698		242,437
	$ 4,250,723	$ 19,576,910	$ 18,009,775	$ -	$ 5,817,858

NORTHERN AFFAIRS FUND

SPECIFIC PURPOSE FUNDS ACCOUNT
STATEMENT OF CASH FLOWS
For the year ended March 31, 2004

	2004	2003
Cash flows received from (used for) operating activities		
Total revenues as per the Statement of Transactions	$ 19,576,910	$ 17,457,962
(Increase) Decrease in accounts receivable	(380,441)	(36,629)
Cash receipts	19,196,469	17,421,333
Total expenditures as per the Statement of Transactions	(18,009,775)	(15,650,401)
Increase (Decrease) in accounts payable	566,660	365,822
Cash disbursements	(17,443,115)	(15,284,579)
Net cash generated through operating activities	1,753,354	2,136,754
Cash, beginning of year	3,836,776	1,700,022
Cash, end of year	$ 5,590,130	$ 3,836,776

NORTHERN AFFAIRS FUND

TAXATION ACCOUNT
STATEMENT OF OPERATIONS AND FUND BALANCE
For the year ended March 31, 2004

	2004	2003
REVENUE		
Taxation levies	$ 1,313,525	$ 1,350,516
Grants in lieu of taxes (Note 8)	675,734	665,996
Taxes added	29,319	11,369
Tax penalties	90,895	81,265
Rentals - hay and grazing	56,699	70,216
Other	440	2,797
	2,166,612	2,182,159
EXPENDITURE		
Schools		
Public Schools Finance Board - Support to Education	583,468	637,461
Special levy	888,267	865,788
Community councils for services (Note 6)	361,084	336,160
Hay and grazing leases (Note 6)	21,623	26,230
Administration		
Department of Rural Development	39,340	40,490
Other	24,005	14,858
	1,917,787	1,920,987
Excess of revenue over expenditure before write off of tax titles and transfer of budgeted levy to allowance for uncollectible taxes and grants in lieu of taxes	248,825	261,172
Write off of tax titles	-	-
Transfer of budgeted levy to allowance for uncollectible taxes and grants in lieu of taxes	101,875	108,701
Excess of revenue over expenditure	146,950	152,471
FUND BALANCE		
Balance, beginning of year	423,538	395,966
Change in accounting policy (Note 13)	470,037	470,037
Restated balance, beginning of year	893,575	866,003
	1,040,525	1,018,474
Excess cash transferred to Specific Purpose Fund (Note 7)	111,214	121,762
Tax titles closed and Miscellaneous adjustments	3,487	3,137
Balance, end of year	$ 925,824	$ 893,575

NORTHERN AFFAIRS FUND

TAXATION ACCOUNT
STATEMENT OF CASH FLOWS
For the year ended March 31, 2004

	2004	2003
Cash flows received from (used for) operating activities		
Taxation levies	$ 1,197,472	$ 1,219,521
Grants in lieu of taxes	684,810	666,435
Tax penalties	96,719	79,202
Rentals - hay and grazing	54,244	71,705
Other	170	2,431
Foundation levy paid to the Public Schools Finance Board	(583,468)	(637,461)
Special school levies	(888,267)	(865,788)
Community councils for services	(361,084)	(336,160)
Hay and grazing leases	(21,623)	(26,230)
Administration - Department of Rural Development	(39,340)	(40,490)
Excess cash transferred to Specific Purpose Fund (Note 7)	(121,762)	(104,356)
Other expenditures	(28,419)	(11,403)
Net cash (used for) generated from operating activities	(10,548)	17,406
Cash, beginning of year	221,812	204,406
Cash, end of year	$ 211,264	$ 221,812

NORTHERN AFFAIRS FUND

Notes to Financial Statements for the year ended March 31, 2004

1. The Fund carries out the following programs:

   i) It operates the Specific Purpose Funds Account to provide financial services to community councils in northern areas of Manitoba governed by *The Northern Affairs Act;*

   ii) It levies property and business taxes based on real property assessments and remits the tax requirements to school divisions and to The Public Schools Finance Board. Taxes collected for local purposes in the communities are remitted to the community councils when collected.

   The Fund accounts for each of these programs separately.

2. Balance of Specific Purpose Funds:

   The Balance of Specific Purpose Funds represents the total of the amounts held for each of the funds whose balances and transactions are disclosed in the Statement of Transactions. Each fund's balance has a specific purpose and the balance for each fund will be distributed for that purpose.

3. The Northern Affairs Fund – Specific Purpose Fund operates the following individual funds, as described below:

   Community Council Funds. The Department of Aboriginal and Northern Affairs provides funding to support communities in the Aboriginal and Northern Affairs jurisdiction for the operation, maintenance and construction of their municipal infrastructure.

   Departmental Revenue/Transfer Payments. Revenue received from a variety of sources by the Department of Aboriginal and Northern Affairs is transferred to the consolidated fund of the Province of Manitoba.

   Community Economic Development Initiative. The Department of Aboriginal and Northern Affairs provides funding to support community based economic strategy development.

   Infrastructure Audit. The Department of Aboriginal and Northern Affairs provides funding for an external audit of the status of community infrastructure.

   Rural Forum. The Department of Aboriginal and Northern Affairs provides funding to assist community representatives to attend the Rural Forum.

   Sturgeon Landing Road. The Saskatchewan Provincial Government provides funding to maintain the Sturgeon Landing Road.

   Sturgeon Gill Road. The Department of Aboriginal and Northern Affairs provides funding to maintain the Sturgeon Gill Road.

   Gull Bay (Long Point) Road. The Department of Aboriginal and Northern Affairs provides funding to maintain the Gull Bay Road.

   Waste Water Study. The Department of Aboriginal and Northern Affairs provides funding for the assessment of water treatment plant systems including analysis of infrastructure requirements and operational processes.

NORTHERN AFFAIRS FUND

Notes to Financial Statements for the year ended March 31, 2004

LGD Aboriginal Student Program. The Department of Aboriginal and Northern Affairs provides funding to support the employment equity program. Aboriginal students are hired to support the program in the analytical, municipal and technical areas.

Manitoba Community Places Program. The Department of Culture, Heritage and Tourism provides funding to support the upgrading, construction or acquisition of buildings and other facilities that provide lasting, long term benefits to community residents.

Remote Community Recreation Fund. The Community Support Program provides funding from lottery proceeds for the development of community recreation facilities.

Video Lottery Support Payments. The Department of Rural Development provides unconditional funding through VLT revenue to support municipal services.

Provincial-Municipal Tax Sharing Grant. The Department of Finance provides funding through the distribution of tax revenue on a per capita basis (based on the most recent census) to support municipal services.

Community Workfare Program. The Department of Family Services provides funding to support a program directed at providing work experience for recipients of social assistance living in Aboriginal and Northern Affairs communities.

Northern Affairs Levy. The owners of unassesed cottage properties within the Northern Affairs jurisdiction are charged an annual levy to support municipal services.

Nelson River Archaeological Survey. Manitoba Hydro provides funding to support archaeological investigation in areas of historical and cultural importance, which have been impacted by hydro-electric development.

Pimichikamak Archaeological Project. Manitoba Hydro provides funding to prepare a plan for an archaeological survey at Sipiwisk Lake.

Capital Recovery. The Department of Aboriginal and Northern Affairs collects capital costs of the hydro line to Thicket Portage and Pikwitonei from institutional users who benefit from the conversion to land line from diesel generated electricity.

Sturgeon Management Program. Cross Lake First Nation receives funding under the Northern Flood Agreement to support a research and education program related to the sturgeon fishery on the Nelson River System.

Cross Lake Negotiations. The Department of Aboriginal and Northern Affairs provides funding to undertake research, community consultations and provide advice and recommendations regarding the implementation of the Northern Flood Agreement.

NORTHERN AFFAIRS FUND

Notes to Financial Statements for the year ended March 31, 2004

Northern Scrap Metal Recycling. The Department of Aboriginal and Northern Affairs administers funding from Waste Reduction and Pollution Prevention to provide for the waste reduction and pollution prevention fund project.

Cross Lake Arena. The Department of Aboriginal and Northern Affairs provides funding to maintain the Cross Lake Arena.

Thompson Lake Front. The Department of Aboriginal and Northern Affairs administers funding from the Thompson Lake Front Lot Cooperative to be disbursed on interpretive signs for Paint Lake Provincial Park.

Property Tax Enhancement. The Taxation Account transfers any cash in excess of $100,050 as at March 31, 2004 as a contribution to remote communities. These contributions are to be used to enhance community programs.

4. The Fund's financial statements are prepared in accordance with Canadian generally accepted accounting principals.

5. Inter-Fund Transfers:

The following transfers (from) to funds occurred during the year:

Nature of Transfer	Community Council	Departmental Revenue	VLT	Tax Sharing	Cottage Sub-division	Sturgeon Landing Road	Sturgeon Gill Road	Gull Bay Road
Distribution	$124,314		$(124,314)					
Distribution	235,260			$(235,260)				
Distribution						$(21,098)	$(15,150)	$36,248
Chief Place Of Residency		$55,576			$(55,576)			
	$359,574	$55,576	$(124,314)	$(235,260)	$(55,576)	$(21,098)	$(15,150)	$36,248

INFORMATION PROVIDED UNDER STATUTORY REQUIREMENT (AUDITED)

NORTHERN AFFAIRS FUND

Notes to Financial Statements for the year ended March 31, 2004

6. Revenue for Community Council Funds reported under the Department of Aboriginal and Northern Affairs, includes revenue from other than the Department of Aboriginal and Northern Affairs as follows:

Municipal tax collections transferred from Taxation Account	$351,082
Locally generated revenue	65,060
Department of Agriculture, hay and grazing rental transferred from Taxation Account	21,623
	$437,765

Revenue for Northern Affairs Levy, reported under the Cottage Subdivision Funds, includes, in addition to cottage subdivision levies, revenue received from the Taxation Account in the amount of $11,433.

7. Cash of $100,050 as at March 31 of each year is retained in the Taxation Account to cover current needs. Effective March 31,2001, cash in excess of $100,050 is transferred from the Taxation Account to the Specific Purpose Funds Account as a contribution to costs incurred by the fund in providing services in remote areas which do not have a local government to provide these services. Prior to March 31, 2001 cash in excess of $100,050 was transferred to the Province of Manitoba.

8. Grants in lieu of taxes of $658,796 (2003 - $664,997) and grants in lieu of taxes added $16,937 (2003 – $999) totaling $675,734 (2003 - $665,996) were obtained from the following sources:

	2004	2003
Province of Manitoba	$ 141,422	$ 141,596
Province of Manitoba agencies	239,765	240,120
Government of Canada	94,525	79,012
Government of Canada agencies	200,022	205,268
	$ 675,734	$ 665,996

9. Taxes and grants in lieu of taxes receivable include:

	2004	2003
Grants in lieu of taxes:		
Province of Manitoba and agencies	$ 90,491	$ 89,285
Government of Canada and agencies	83,952	94,235
	174,443	183,520
Taxes on the roll	1,380,000	1,284,007
Tax sale certificates	18,751	23,116
Tax Titles	-	1,459
	$1,573,194	$ 1,492,102

NORTHERN AFFAIRS FUND

Notes to Financial Statements for the year ended March 31, 2004

10. The allowance for uncollectible taxes and grants in lieu of taxes is summarized as follows:

	2004	2003
Balance, beginning of year	$ 706,422	$ 684,251
Add:		
Budgeted levy for allowance for tax assets	101,875	108,701
	808,297	792,952
Deduct:		
Taxes and grants in lieu of taxes cancelled	49,379	86,530
Balance, end of year	$ 758,918	$ 706,422

11. The Department of Aboriginal and Northern Affairs provides administrative services at no charge to the Fund. The cost of these services for the fiscal year ended March 31, 2004 is estimated to be $170,600 (2003 - $167,300).

12. For the purposes of the *Public Sector Compensation Disclosure Act*, Northern Affairs communities in trust are considered to be public sector bodies. For the fiscal year ended March 31, 2004, the Northern Affairs Fund made payments, in the aggregate, to board members of the trust communities listed in (a) below:

a) The aggregate compensation paid to, or for the benefit of, board members was:

Community	Amount
Aghaming	$ 1,380
Baden	1,380
Granville Lake	5,720
Herb Lake Landing	1,380
Little Grand Rapids	230
Loon Straits	1,380
Oxford House	1,380
Powell	1,380
Red Sucker Lake	1,380
Rock Ridge	3,340
Salt Point	1,380
	$20,330

b) No chairperson of the Board of Directors (Mayors of the community) for any of the communities listed in (a) received compensation of $50,000 or more.

c) No officer or employee for any of the communities listed in (a) received compensation of $50,000 or more.

NORTHERN AFFAIRS FUND

Notes to Financial Statements for the year ended March 31, 2004

13. Change in Accounting Policy

Prior to 2004, both the Specific Purpose Funds Account and the Taxation Fund Account were accounted for on a basis different from Canadian generally accepted accounting principles (GAAP).

The Specific Purposes Fund Account was operated on a cash basis of accounting, modified as follows:

- Revenue and account receivable included amounts received after the fiscal year end if paid from the Province of Manitoba appropriations for the fiscal year then ended; and
- Expenditure and accounts payable included payments made to Northern Affairs' Local Government Services Program communities after the fiscal year end, if funded with revenue from the Province of Manitoba for the fiscal year then ended.

The Taxation Fund Account was operated on the accrual basis of accounting except that, in accordance with the financial reporting by municipal entities in the Province, taxation revenue and related expenditures were recognized based on the calendar year levy.

In 2004, the decision was made to operate both of these Funds on a full accrual basis in accordance with GAAP.

As a result of this change in accounting policy, the prior periods have been adjusted retroactively effective March 31, 2002. The result of this was to increase the opening balance of the Taxation Fund Account by $470,037 as at April 1, 2002; increase the Taxes on the Roll accounts receivable by $310,120; increase the Grants in Lieu of Taxes receivable from the Province of Manitoba and agencies by $87,948; and increase the Grant in Lieu of Taxes receivable from the Government of Canada and agencies by $71,969. This accounting policy change had no significant impact on the statement of operations of either the Special Purpose Funds Account or the Taxation Fund Account for 2003 and 2004.

14. Comparative Figures

Certain of the 2003 financial statement figures have been restated to be consistent with the 2004 presentation.

CUSTODIAL TRUST FUNDS HELD BY THE DEPARTMENT OF FINANCE AND OTHER GOVERNMENT DEPARTMENTS

As at March 31, 2005

	Cash On Hand	Cash In Bank	Bonds and Other Securities	2005 Balance	2004 Balance
FINANCE:					
Conservation	-	-	338,470	338,470	338,470
Environmental Operations Divisions	-	-	500,000	500,000	500,000
Finance	-	-	500,682	500,682	470,582
Justice	-	-	1,030	1,030	1,030
Manitoba Hospital Capital Financing Authority	-	-	-	-	13,000
Public Service Group Insurance Fund	-	-	89,139,702	89,139,702	99,077,035
The Public Trustee	-	-	9,223,381	9,223,381	15,103,507
OTHER GOVERNMENT DEPARTMENTS:					
Aboriginal and Northern Affairs	50	8,794,921	-	8,794,971	5,823,421
Agriculture, Food and Rural Initiatives	-	470,455	-	470,455	445,580
Education, Citizenship and Youth	-	10,942	-	10,942	8,325
Family Services and Housing	1,060	431,072	189,040	621,172	509,593
Finance		99,153	-	99,153	97,627
Health	3,000	122,770	90,000	215,770	188,848
Justice	40,014	2,504,833	-	2,544,847	2,133,755
Labour and Immigration	-	97,098	-	97,098	124,409
	44,124	12,531,244	99,982,305	112,557,673	124,835,182

NOTE 1: The Department of Finance provides a safekeeping service for various departments, agencies, boards and commissions. Other government departments also provide a safekeeping service of shares. These shares as well as other items are not valued for inclusion in the above Custodial Trust Funds.

NOTE 2: Bonds and other securities held as Custodial Trust Funds are shown at face or par value, except for approximately $86 million of Public Services Group Insurance Fund pooled investment funds for equities and unitized bonds, which are recorded at cost.

NOTE 3: Custodial Trust Funds arise where the Government's obligation is custodial in nature and there is little or no administrative responsibility. Generally, the responsibility for investment of Custodial Trust Funds is that of the depositor.

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FINANCIAL INDICATORS

For the Year Ended March 31, 2005

		2005	2004	2003	2002	2001
Compared to GDP						
Own-Source Revenue		13.0%	12.5%	13.4%	13.0%	14.1%
Budgetary Surplus (Deficit)		1.0%	0.0%	0.1%	0.2%	0.1%
General Purpose Debt		16.4%	16.4%	17.7%	18.3%	19.8%
Compared to Revenue						
Debt Servicing Costs	*	2.9%	4.3%	4.5%	6.1%	7.6%
Own-Source Revenue	*	64.1%	65.6%	68.2%	67.3%	69.0%
Federal Transfers (including Federal Recoveries)	*	35.9%	34.4%	31.8%	32.7%	21.0%
Foreign currency component of General Purpose and Other Debt		0.0%	0.0%	3.0%	6.0%	13.0%

* Excludes 1997, 2001, 2002, and 2004 emergency disaster recoveries

The following are descriptions of items used in the above schedule:

Federal Transfers

Comprises the total of all revenue entitlements that are either received or receivable from the Government of Canada.

Gross Domestic Product (GDP)

Represents the total market value of all final goods and services produced in the Manitoba economy. The GDP was obtained from reports published by Manitoba Bureau of Statistics.

General Purpose Debt and Other Debt

General purpose debt is the total of all debt used to fund general government programs. Other debt represents the self sustaining debt that is used to fund Crown organizations and government business enterprises excluding The Manitoba Hydro-Electric Board.

Own-Source Revenue

Includes provincial revenue either received or receivable from all sources excluding federal transfers and recoveries.

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GLOSSARY OF TERMS

ACCOUNTS PAYABLE

Accounts payable are comprised of claims on the government based on contracts, agreements or other arrangements for goods or services delivered on or before March 31 which have been invoiced but not paid.

ACCRUED CHARGES

Accrued charges represent amounts provided for or owing by the government at March 31 based on contracts, agreements that will be payable in the future but have not yet been invoiced.

ACCUMULATED DEFICIT

The accumulated deficit is the amount by which the government's expenses have exceeded revenues over time. It includes the net result of the current year as well as the net results of past years.

ALLOWANCE OF BAD DEBT (DOUBTFUL ACCOUNTS)

An allowance for bad debts (doubtful accounts) represents an estimate of the amounts receivable that will later prove to be uncollectible. The estimate is based on a number of factors, such as the amount of bad debts experiences in one or more past years, general economic conditions, specific information concerning the financial stability of the debtors, the age of the accounts receivables, and other information that indicate uncollectibility. The allowance is deducted from the amounts receivable and the net amount is shown on the Statement of Financial Position as at March 31.

AMORTIZATION OF TANGIBLE CAPITAL ASSETS

Annual provision for the cost of tangible capital assets with limited useful lives used in the delivery of government programs. Tangible capital assets acquired in the past as well as those acquired in the current fiscal year have their acquisition cost expensed over the entire useful life of the asset according to pre-determined amortization rates. Amortization allocates the acquisition cost of tangible capital assets to the periods of service provided.

AMOUNTS RECEIVABLE

Amounts receivable are comprised of amounts owing by debtors that are expected to be collected within the next fiscal year. The balance outstanding as shown on the Statement of Financial Position as at March 31 has been reduced by an allowance for bad debt (doubtful accounts).

BORROWINGS

There are three components to this figure.

The first component is funds borrowed in the domestic and global capital markets to fund general government programs, Crown organizations and government business enterprises. This debt is commonly referred to as Direct Debt.

The second component is funds borrowed by Crown organizations and obligations of government business enterprises which have been guaranteed by the Province.

The third component is sinking funds providing for the repayment of debt, which is subtracted to arrive at the Net Direct and guaranteed debt of the Province.

The breakdown of debt is of general purpose and self-sustaining nature. General purpose debt is to fund general government program; self-sustaining debt is to fund the Crown organizations and government business enterprises which are expected to repay the debt and the related interest costs from their operations.

BUDGETARY SURPLUS (DEFICIT)

Budget surplus is represented by the excess of total operating revenue over the aggregate of total operating expense and net capital expense prior to any net revenue transferred to the Fiscal Stabilization Fund.

CAPITAL EXPENSE

Capital expense includes the acquisition or construction of fixed assets which have a useful life in excess of one year, major renewals, modifications or modernizations expected to significantly prolong the economic life of an asset. It also includes grants or assistance payments which are known to be for the purchase, construction or improvement of physical assets.

CASH AND EQUIVALENTS

Cash and equivalents represents cash on hand and in banks as well as term deposits and other short term investments.

CONTINGENT LIABILITIES

A contingent liability exists when it is likely that a condition existing at March 31 will result in a loss through either the impairment of an asset or the incurrence of a liability.

CURRENT PROGRAM EXPENSE

Current program expense includes the cost of all government programs excluding debt servicing costs.

DEFERRED REVENUE

Deferred revenue consists of funds received which relate to future years, as well as fees from debt transactions to be amortized over the remaining life of the debt.

FEDERAL RECOVERIES

Federal recoveries represent revenue related to capital expenses incurred by the government that are recovered from the federal government.

FEDERAL TRANSFERS

Federal transfers are comprised of the total revenue entitlements that are either received or receivable from the Government of Canada.

FINANCIAL ASSETS

Financial assets are those on hand at the end of an accounting period which could provide resources to discharge existing liabilities or finance future operations.

GENERAL PURPOSE DEBT

General purpose debt is the total of all debt used to fund general government programs.

GROSS DOMESTIC PRODUCT (GDP)

Represents the total market value of all final goods and services produced in the Manitoba economy. The GDP was obtained from reports published by Statistics Canada.

GUARANTEED AND INDIRECT LIABILITIES

The government guarantees certain of the debt instruments issued directly by entities within the government reporting entity. As a result, the government is liable only if the entity defaults on its obligations.

LOANS AND ADVANCES

These amounts are advanced or loaned to, and are owed by, Crown organizations, government business enterprises and other entities.

LONG-TERM INVESTMENTS

Long-term investments are comprised of shares and debentures of Crown organizations, government business enterprises and other entities. Valuation allowances are deducted from the amount of the long-term investments shown on the Statement of Financial Position as at March 31.

NET CAPITAL EXPENSE

Net capital expenses are represented by the excess of capital over federal recoveries.

NET RESULT FOR THE YEAR

The net result for the year represents the operating deficit or the operating surplus remaining after any net revenue transferred to the Fiscal Stabilization Fund.

OPERATING EXPENSE

Operating expense is comprised of amounts paid or payable in relation to the current year's operations and excludes capital expenses as well as any transactions related to the repayment of borrowings, the acquisition of long-term investments or loans and advances.

OPERATING REVENUE

Operating revenue consists of amounts received or receivable in relation to the current year's operations and excludes federal recoveries as well as any transactions related to the acquisition of borrowings, or the repayment of long-term investments or loans and advances.

OPERATING SURPLUS (DEFICIT)

An operating surplus occurs when total operating revenue exceeds total operating expenses for a given year.

OTHER DEBT

Represents the self-sustaining debt that is used to fund Crown organizations and government business enterprises excluding the Manitoba Hydro-Electric Board.

OWN-SOURCE REVENUE

Own-source revenue Includes provincial revenue either received or receivable from all sources excluding federal transfers and recoveries.

PROVISION FOR FUTURE LOSSES ON GUARANTEES

Such provisions are made to reflect the liabilities associated with the estimated cost of future losses where there is both reasonable certainty that the loss will occur as well as a basis for estimating such losses.

SINKING FUNDS

Sinking funds are funds that are set aside to provide for the orderly retirement of debts as they come due. Contributions occur over time and at a fixed rate in accordance with the legal requirements of the debt instruments, the Financial Administration Act and specific legislation of the government business enterprises. These contributions are not considered to be expenses.

TANGIBLE CAPITAL ASSETS

Tangible capital assets are non-financial assets having physical substance (including computer software) that are acquired, constructed or developed and:

i) are held for use in the production or supply of goods or services:
ii) have useful lives extending beyond an accounting period and are intended to be used on a continuing basis; and
iii) are not intended for sale in the ordinary course of operations.

VALUATION ALLOWANCE

Valuation allowances are provided to reflect decreases in the realizable value of loans and advances and long-term investments.